

# THE GENERAL ASSEMBLY OF THE PRESBYTERIAN CHURCH IN IRELAND

## ANNUAL REPORT For the year ended 31 December 2023

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### STRUCTURE, GOVERNANCE AND MANAGEMENT

Irish Presbyterianism has its origins in Scottish migrations to Ulster in the early seventeenth century. The first presbytery was formed in 1642 by chaplains of a Scottish army, who had come to Ireland because of an Irish Catholic rebellion. In spite of this and later Catholic uprisings and the hostility of the established Anglican Church, Presbyterianism put down strong roots in Ireland before the end of the seventeenth century.

In the eighteenth century it was weakened by emigration to colonial America and by division over subscription to the Westminster formularies, which encouraged Scottish Covenanters and Seceders to form congregations and presbyteries in Ulster. The restoration of subscription in 1835 led to union with the Seceders in 1840 to form the General Assembly of the Presbyterian Church in Ireland.

Today the Irish Presbyterian Church has over 500 congregations in 19 presbyteries throughout Ireland with almost 200,000 members.

The word 'Presbyterian' describes the form of our Church government which emphasises the individual and corporate responsibility of members. Ministers and members share in the organising and running of every aspect of the Church's work. At a congregational level this means the provision of worship and teaching along with pastoral care while the corporate work of the Church involves social action, evangelism, mission at home and overseas, training of ministers and working with young people and children.

The Presbyterian Church in Ireland is governed by Presbyters (or elders) in representative assemblies, otherwise known as courts of the Church. These courts comprise Kirk Sessions (in each congregation), the 19 Presbyteries and the annual General Assembly.

#### Kirk Sessions

The Kirk Session is the governing body of a congregation in its Christian calling, overseeing and promoting the spiritual interest of the congregation and the people not connected with any congregation within its bounds. The Kirk Session delegates the administration of its temporal affairs, such as finance, property and personnel matters, to the Congregational Committee. A Kirk Session's membership will include the ordained minister and ruling elders. To be chosen for the office of the eldership a person must be a voting member of the congregation and a regular attendant on its ordinances. The Congregational Committee consists of the members of the Kirk Session and those elected by the congregation. Each congregation of the Presbyterian Church in Ireland is a separate charity in its own right and, while the financial statements of the General Assembly of the Presbyterian Church in Ireland include contributions by congregations to central appeals and assessments, they do not incorporate the financial statements of each congregation.

#### Presbyteries

A Presbytery is the body responsible for corporate oversight of the congregations assigned to it by the General Assembly and of the ministers and elders connected with it as well as the advancement of Christ's kingdom generally within its bounds.

Presbyteries mainly consist of the ministers in active duty in its congregations, those who have retired from active ministerial duty and an elder appointed by the Kirk Session of each congregation. Each Presbytery is a charity in its own right and the accounts of the General Assembly do not incorporate the financial statements of each Presbytery.

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### The General Assembly

The General Assembly is the supreme legislative, administrative and judicial authority of the Church. It deliberates upon and superintends matters which concern the whole Church in its doctrine, worship, witness, discipline and government. The General Assembly mainly consists of the ministers in active duty of each congregation and a ruling elder appointed by the Kirk Session of each established congregation. In addition, Chaplains, Associate Ministers, certain ex-officio members and General Assembly appointed elders are also members of the General Assembly.

The General Assembly is normally constituted in June of each year, with trials currently underway in relation to which week of June is the most suitable. At the conclusion of its business, The General Assembly is dissolved. During the year the work of the General Assembly is undertaken by a number of Commissions and Councils which it has established. Details of the responsibilities of Commissions and Councils are provided in the section on Objectives and Activities.

The members of the General Assembly's General Council act as the Charity Trustees for the purposes of registration with the Charity Commission for Northern Ireland. The membership of the General Council is set out in Para 272(1) of The Code and consists of the Moderator, Clerk and Deputy Clerk of the General Assembly, Council Convener, Conveners of the Council Committees, Financial Secretary, preceding two Moderators, preceding Clerk of Assembly, Conveners of Councils and Commissions, Clerks of Presbytery, one direct nominee from each Presbytery and nine nominees of the Nominations Committee.

### Charity Trustees

The following were members of the General Council on the date these financial statements were approved or had served on the Council during the reporting period.

Allen, Rev T.D.	King, Mr J. (Appointed 01/04/2023)
Andrews, Rev J.J.	Kirkpatrick, Rev Dr J.
Beattie, Rev J.A .	Linkens, Rev P.E.
Best, Rev G.E. (Resigned 31/03/2023)	Livingstone, Mr T.J.
Boyd, Rev J.	Long, Mr T.
Brice, Rev D.W.	Mackarel, Rev G.J.
Brownlow, Rev D.	Mackay, Rev R.McM.
Bruce, Very Rev Dr D.J.	Mawhinney, Rt Rev Dr S (Appointed 25/06/23)
Burnside, Rev M.R.	McCaughan, Rev J.A.
Cameron, Rev N.A.L.	McClellan, Rev N.
Campbell Rev W.G. (Resigned 31/08/2023)	McCleery, Mr J.D.
Copeland, Mr J.	McClelland, Rev P. (Appointed 31/03/2024)
Cowan, Rev Dr M.C.	McClenahan, Rev M. (Appointed 01/09/2023)
Crowe, Mr D.A.	McCleure, Rev Dr C.D.
Crowe, Rev K.D.W.	McCormick, Rev Dr T.J.
Currie, Rev M.J.O.	McCracken, Rev S.
Curry Rev Dr J.A.	McCullagh, Rev D. (Appointed 01/01/2024)

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Deering, Rev C. (Resigned 19/05/2023)	McCullough, Rev N.J.
Dunlop, Rev A.J.	McLernon, Rev R.A.
Edwards, Rev D.T.R.	McNeely, Very Rev Dr J.N.I.
Faulkner, Rev A. (Appointed 25/06/2023)	McNeill Rev T.
Ferguson, Mr S.	Moffett, Rev R.A.
Finlay, Rev S.A. (Resigned 06/04/2023)	Moore, Rev S.P.
Flaherty, Rev J.H.	Morrison, Rev T.C.
Freeburn Rev H.	Patton, Very Rev Dr W.D.
Gamble, Rev E.P. (Resigned 29/02/2024)	Poynton, Mrs C.
Gault, Rev M.S.	Rankin, Rev A. (Appointed 25/06/2023)
Graham, Rev K	Reid, Rev D. (Appointed 01/01/2024)
Grayson, Mrs M. (Appointed 25/06/2023)	Sellar, Very Rev Dr F.P.
Greer, Rev T.W.A.	Simpson, Rev G.J.
Gribben, Rev T.D.	Spratt, Rev D.M.
Hampton, Mr M.	Stanfield, Rev M.
Heenan, Mrs A.	Thompson, Rev A.J.
Henry, Very Rev Dr W.J.	Thomson, Mr D.W.
Herron, Rev R. (Resigned 31/12/2023)	Watson, Mr W.
Johnston, Rev B.	Webster, Rev L.W.
Kane, Rev D.J.	White, Mrs Anne
Kennedy, Mr R.J.	Wilson, Mr C. (Appointed 21/03/2023)

The Charity Trustees do not receive any remuneration for acting in that capacity or as members of the General Council although they are entitled to claim expenses in connection with their attendance at meetings.

The General Council seeks through a process of ongoing training and education to ensure all members are fully aware of their responsibilities and the role of the Council as set out in The Code.

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### **The Trustees of the Presbyterian Church in Ireland**

The Trustees of the Presbyterian Church in Ireland are a body incorporated under Royal Charter in 1871, with powers and duties regulated by the Irish Presbyterian Church Act 1871 and the Irish Presbyterian Church Act 1901, for management of certain trust properties (including investments) for the Church and other purposes. Individual Trustees must be members, of at least two years standing of a congregation in the Presbyterian Church in Ireland and are appointed by a vote of the General Assembly. The Trustees act as holding trustees for property owned by the General Assembly.

### **The Code**

"The Code" is the book of the constitution and government of the Presbyterian Church in Ireland and the current version is dated June 2023.

### **Mission Statement**

The Presbyterian Church in Ireland, as a Reformed Church within the wider body of Christ, is grounded in the Scriptures and exists to love and honour God through faith in His Son and by the power of His Spirit, and to enable her members to play their part in fulfilling God's mission to our world.

This is an extract from the Mission Statement received by the General Assembly in June 1992 at its meeting to mark the 350th anniversary of the establishment of the first Presbytery in Ireland.

### **OBJECTIVES AND ACTIVITIES**

The General Assembly governance structures consist of a number of Commissions and Councils which, on its behalf, are responsible for different aspects of the Church's work. The notes to the Statement of Financial Activities analyse the Church's charitable activities under each Council.

Councils carry out their remits through a range of Committees, Task Groups and Panels.

Councils, in fulfilling their responsibilities, may provide grant assistance to congregations of the Presbyterian Church in Ireland or to externally related agencies as approved by the supervising Council or the General Assembly.

All members of Councils, Committees, Task Groups and Panels offer their services on a voluntary basis and the Church acknowledges with gratitude those who serve in this way. Members are entitled to claim expenses incurred in attending meetings. Members of Councils and Committees are detailed in the Directory of the General Assembly which is available from Assembly Buildings.

**The Trustees of the Presbyterian Church in Ireland** manage the following funds:

**The Commutation Fund** was established under the Irish Presbyterian Church Act 1871 and is governed by sections 1–33 of that Act. Investments are managed as provided for by a deed dated 18 July 1870, the income of which is to be paid to the Sustentation Fund for the benefit of Ministers. The Fund invests in Government Securities, Equities and Ground Rents with the objective of maximising growth and increasing annual income.

**The Non-Participating Trusts Fund** represents a number of individual trusts which do not participate in the General Investment Fund. Each Trust has its own identity and investments which the Trustees administer in accordance with the terms of the respective trust deeds.

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**The Magee Fund** was established when Magee University College, Londonderry was closed and the assets transferred to the fund which was established by a Court Order of 7 May, 1974. The Order required the Trustees to manage the assets of the Fund under the exclusive control of the General Assembly and subject to the advice and direction of the Scheme Committee to further the provision of training and education for the work of the Church at Union College.

**The Tops Wilson Trust Fund** is administered in accordance with the terms of a scheme made by the Department of Finance and Personnel for Northern Ireland dated 1 September 1982 founded by the will of James Wilson late of The Tops, Raphoe.

**The Fire Insurance Trust Fund** is administered in accordance with a scheme dated 24 February 1934 which is derived from the assets of the Fire Insurance Trust Limited, a company which has been wound up.

**The Fortune Mission Bequest** is administered in accordance with the terms of a scheme dated 5 August 1869 founded by the will of Alexander Fortune and the estate and funds belonging thereto.

**The Lindsay Memorial Fund** was established in 1997 from the residuary estate of Mr John Kennedy Lindsay, late of Beechvale, Ballycraigy, Newtownabbey. The Fund was established in memory of his parents William Gray Lindsay and Mary Lindsay, his brother Rev Dr William Robert Lindsay, his sister Dr Janet Margaret Martha Lindsay and himself.

The Fund is to be used for charitable purposes in connection with the education and training of persons of integrity and excellent character domiciled in any part of Africa who wish to study at a school, college or university in the United Kingdom and who have promised to undertake, for not less than five years, employment in Africa approved for each beneficiary individually by the Trustees of the Presbyterian Church in Ireland.

**The Scott Benevolent Fund** was established in 1938 from a bequest of Mr F W Scott, late of La Vista Avenue, Sutton, Co. Dublin. The purpose of the Fund is to provide financial assistance to such persons being members of the Presbyterian Church in Ireland as are in necessitous circumstances, and for whom, in the opinion of the Trustees, adequate provision cannot properly be made from other funds of the Church.

**The Crescent Loan Fund** was established following the sale of the Crescent Church premises in 1975. Sixty percent of the sales proceeds were placed in this Fund from which congregations, with short-term financial problems, could be granted interest free or low interest loans.

**Familybooks Limited** was a Christian bookshop operating within the Spires Mall in Assembly Buildings. The Trustees of the Presbyterian Church in Ireland were the sole shareholder. In 2003 the business of Familybooks Limited was sold and the proceeds were being held by the Trustees, pending a decision on whether, at some stage in the future, another bookshop should be established. During 2007 it was agreed to distribute part of the proceeds to the Incidental Fund of the General Assembly of the Presbyterian Church in Ireland, which provided some of the initial capital investment. The remainder of the proceeds is being retained by the Trustees of the Presbyterian Church in Ireland to be used as a fund for the production of suitable resources to assist congregations in their mission and ministry.

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**FSR Hall Fund.** *During 2010 the Trustees took over as Trustees of the FSR Hall Fund from the Northern Bank Executor and Trustee Company Limited. A Sum of £68,100 was received and in accordance with the terms of the Trust the income is to be applied for the benefit of the Presbyterian Residential Trust.*

**The Trustees' Discretionary Fund** *is represented by bequests received which either do not specify how the funds are to be applied or have been left to be used at the Trustees discretion. The Trustees present policy is to invest such bequests in the General Investment Fund until some specific charitable activity is identified which, in the view of the Trustees, merits immediate financial support. Income from the investments in the Trustees' Discretionary Fund is distributed annually by the Trustees on the basis of requests made from the various Councils and Agencies of the General Assembly of the Presbyterian Church in Ireland and to other charitable activities identified by the Trustees.*

**The Sir Thomas McClure Trust Fund.** *During 2017 the Trustees were approached by the Trustees of the Sir Thomas McClure Trust Fund to take over as trustee of the Fund. The permission of the Charity Commission for Northern Ireland was sought and permission to transfer the Fund granted. The Fund was established by the Will, and codicils thereto, of Sir Thomas McClure, Bart. who died on 19 January 1893 and under the terms of the will, the income is to be distributed as follows:*

- *Three quarters towards the support, maintenance, promotion or advancement at home or abroad of the cause of religion and education in conformity with the principles of The Presbyterian Church in Ireland. The Trustees current practice is to support certain students for the Presbyterian ministry and other Presbyterian agencies who grant scholarships.*
- *One quarter towards the support, maintenance, promotion or advancement at home of the cause of religion and education whether connected with The Presbyterian Church in Ireland or not.*

**The Local Bible Fund.** *During 2017 the Trustees were approached by the Local Bible Fund Committee to take over the management of the Fund. The permission of the Charity Commission for Northern Ireland was sought and permission to transfer the Fund granted.*

*The Local Bible Fund was set up under a scheme approved and adopted by the Court of Chancery under an order dated 12 February 1929.*

- *To supply Bibles, New Testaments, Psalters and Hymnaries as used and authorised by the Presbyterian Church in Ireland, to Churches, Mission Halls, Sabbath Schools, and other religious organisations and societies in Ireland in connection with the said Presbyterian Church in Ireland.*
- *To supply Bibles, New Testaments, Psalters and Hymnaries as used and authorised by the Presbyterian Church in Ireland to individuals or families in Ireland, members or adherents of said Church.*
- *To supply Bibles, New Testaments, Psalters and Hymnaries, or other religious literature, as prizes in Sabbath Schools, Bible Classes, Guilds, or other similar organisations in connection with said Church in Ireland, and as prizes for religious knowledge to Presbyterian pupils in Public Elementary Schools in Ireland.*

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**The John Getty Will Trust.** *On 19 March 2021 the Charity Commission for Northern Ireland approved a Cy-Pres scheme relating to amendment of the trusts and administration of the John Getty Will Trust. Under the scheme the Trustees of the Presbyterian Church in Ireland as incorporated under Royal Charter pursuant to the Irish Presbyterian Church Act 1871, were formally confirmed as the trustees of the Trust with responsibility to apply the income and capital of the Trust in such proportions as from time to time seems appropriate to*

- *The work of the Presbyterian Church in Ireland in mission in Ireland*
- *The work of the Presbyterian Church in Ireland in global mission*
- *The 1996 Review Fund of the Presbyterian Church in Ireland*
- *Belfast City Mission*

**Other Trust Funds** *managed by the Trustees in accordance with their terms include:*

Elizabeth Guthrie Gass	James McMaster
Miss Ida Mary McKeown	Miss Irene Scott
Mr Victor Morrow	Mrs A M. Davidson Trust
Mrs G.G.D.S. Tuite	Mrs Janet Farquharson Estate
Mrs Margaret Hilary Simpson	Mrs Maria Hurst Smyth
Sir Wm. V. McCleery Estate	Sloan Education Gift
Stranahan Trust	Thomas Boyle Trust
McMullen Estate	Florence Beatrice Jamison

All other Trust Funds are invested in the General Investment Fund and the income distributed annually in accordance with the terms of the bequest.

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### ACHIEVEMENTS AND PERFORMANCE

#### The Linkage Commission

- During 2023, the Commission met on nine occasions, including one virtual meeting on MS Teams.
- The Commission responded to requests from congregations concerning proposals for adjustment to their property, including sales and purchases.
- Leave to Call a Minister was issued to 23 congregations, and an Associate Minister to 1 congregation.
- Ten ministers were nominated, or had their nomination renewed as Stated Supply to vacant congregations.
- Permission was granted for the creation, extension or alteration 48 Additional Pastoral Personnel.
- The Commission adopted recommended salary scales for Additional Pastoral Personnel posts
- The Commission extended the Tenure Review in one congregation.
- The terms of the merger of Great Victoria Street with Windsor, and Kirkcubbin with Glastry were agreed.

#### The Judicial Commission

During 2023 the Commission fulfilled its remit by:

- dealing as required with a small number of judicial cases, either by reference or through appeal;
- and
- continuing the process, as instructed by the General Assembly, to republish the Code. This involves a complete updating and rewriting and will be a process that runs over several years (last republishing was in 1980).

#### The General Council

In the early years of the 2020s much of the work of the General Council was focused on providing advice to congregations in Northern Ireland and the Republic of Ireland on the relevant jurisdictions' Covid-19 restrictions. During this period, most normal meetings were suspended and the Councils established Standing Committees with delegated powers to undertake any essential business.

During 2022, the remaining restrictions on congregational life were removed and the various General Assembly Councils and Committees resumed their normal schedule of meetings.

Following agreement at the General Assembly in October 2021 a revised timing for the 2022 to 2026 General Assemblies is in place and rather than meeting during the first week in June it will be held later in the month. The General Assembly in 2024 will be held from Thursday 20th to Saturday 22nd June.

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During 2023 the Council received a range of reports from its Committees, including its Business Committee on arrangements for the General Assembly, its Nominations Committee on membership of Councils and Committees and from its Inter-Church Relations Committee on matters of mutual interest. It also received a report from its United Appeal Committee and made recommendations to the General Assembly regarding the level of the annual United Appeal for Mission to congregations which fund much of the work of the various General Assembly Councils. The Appeal for 2023 was £3,500,000 and for 2024 is £3,400,000. Support for this Appeal continues to be encouraging although the more challenging financial environment caused by the cost-of-living crisis may impact in future. The Council through its Support Services Committee approved resolutions regarding the rates of congregational assessment and the level of increases to salaries and stipends for 2024. The Council also received reports from a number of its Task Groups. On a few occasions the General Council acted with delegated authority from the General Assembly, to take necessary decisions between the annual Assembly meetings, where this has proved necessary.

Where necessary the General Council also co-ordinates the work of the various General Assembly Councils and its members act as the Charity Trustees for the Presbyterian Church in Ireland, approving the annual accounts and through its key office bearers attending to the annual returns to the Charity Regulators in both Northern Ireland and Ireland.

### **Council for Public Affairs**

During 2023 the Council for Public Affairs continued to identify topical issues which the church needed to address and develop its thinking. These issues included: assisted dying/ euthanasia; legacy and dealing with the past, freedom of religion; the cost of living and educational matters.

The State Education Committee engaged with the Northern Ireland Assembly and Westminster on legislative issues. In January the Committee submitted a response to a call for evidence from the Northern Ireland Affairs Committee on the Integrated Education Act.

In October 2023 Transferors Representative Council (TRC) intervened in an appeal brought by the Department of Education in respect of a Judicial Review (JR87) which held that the RE curriculum in controlled primary schools was not sufficiently objective, critical and pluralistic, and was in breach of the ECHR rights of a child and her father. In April 2024 the court ruled that exclusively Christian-focused religious education taught at primary schools in Northern Ireland does not breach human rights law. Due to the existence of the unqualified statutory right of parents to have their child excused wholly or partially from attendance at religious education or collective worship. The Court noted that in this case the parents had chosen not to exercise that right.

In preparation for the reconstitution of the Boards of Governors of controlled primary and post-primary schools in April 2024 the TRC organised and delivered seminars across Northern Ireland for ministers and other church representatives. These seminars presented an opportunity to discuss and inform nominating churches about fostering links between churches and their local schools through Boards of Governors.

In December 2023 Council staff, along with the Very Reverend Dr David Bruce represented PCI (via Zoom) at the Oireachtas Joint Committee on Assisted Dying. In April 2024 the Oireachtas Joint Committee on Assisted Dying recommended that the government should introduce legislation for Assisted Dying.

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In March 2024 the Council wrote to all active ministers in the Republic of Ireland advising of the proposed changes to the Irish Constitution to be decided by national referendum. This letter expressed disappointment at the vague and confusing wording of the proposed changes. It reaffirmed PCI's position on the definition of marriage and highlighted concerns surrounding the changes. Both the proposed amendments were defeated in the referendum.

The Council has continued to prioritise the work of Considering Grace: Presbyterians and the Troubles, seeking to establish the 'next steps' and develop a follow up resource drawn from the book. This resource will be for individual churches to use allowing congregations to practice collective lamenting, taking seriously the trauma and grief expressed in the book.

PCI has had a number of strategic engagements with the PSNI involving the Moderator and Chief Constable, through to local clergy and neighbourhood policing teams. These have been positive engagements which have provided opportunity to offer support and also share concerns

The Council has continued to engage with inter-church engagement through the structures of the Irish Council of Churches (ICC) and Irish Inter-Church Meeting (IICM), these continue to prove invaluable on matters relating to legacy, the evolving relationship between the UK and the EU and wider research projects. The Council has also participated in engagement events organised by Evangelical Alliance NI on the cost-of-living crisis.

### **Council for Training in Ministry**

The Council for Training in Ministry has responsibility for Union Theological College whose primary role is to prepare students for the ministry of the Presbyterian Church in Ireland.

The College Faculty, under the auspices of The Presbyterian Theological Faculty, Ireland, continues to develop a number of postgraduate degree and diploma programmes, most of which may be completed online. These operate in line with all the expectations of the UK Quality Code. The College also offers an undergraduate programme validated by St Mary's University, Twickenham.

During 2023, Prof Gordon Campbell's three-year term as Principal came to an end, with Prof Michael McClenahan fulfilling this role.

During 2023, the Council continued to select and train candidates for the ordained ministry. At 31 December 2023, 28 ministerial students were in training in Union Theological College and none elsewhere. The Council oversaw the training of 17 trainees who had completed their academic studies and were assisting in congregations. There were 68 Ministers who had been recently ordained and took part in post-ordination training. Two courses for ministers approaching retirement, and their spouses, were held in September and November with 38 people in total attending. In addition, two student deaconesses continue their training in 2023.

No Accredited Preachers successfully completed courses of training in 2023.

The Council provided a Conciliation Service which, in 2023 included making available 30 men and women trained in conciliation. There were four cases active at some point in 2023. Training courses were delivered to Kirk Sessions, licentiates and others.

Four ministers transferring from other denominations served as assistant ministers during the year with one new application as transferring minister being received.

The Council continues to seek to develop all aspects of its work and is continually monitoring and reviewing its performance.

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### **Council for Congregational Life and Witness**

During 2023 the Council continued to envision, equip and enable congregations to develop their lives as communities of faith and to play their part in God's mission in their local neighbourhoods, wider society and the world.

This involved a range of activities, including events, programmes, projects and resource production.

In the area of events, the Council delivered a range of events to support the development of leadership among elders those involved in ministry to children and young people and those who offer pastoral care. A variety of events supplemented the work that congregations deliver in the area of supporting disadvantaged families, families on the edge of church life, children and young people. In addition, an event to explore the place of the church and its message in today's changing culture helped both participants and the Council explore this theme with a view to developing greater future understanding and effective practice.

The Council ran a number of programmes spread across the year including, training for congregational apprentices, a leadership development course for those employed in a variety of roles in the local church, a course to equip future leaders, as well as summer outreach teams and gatherings for young people aged 11-16 and 16-18. A course exploring how to share the Christian faith with others was also delivered.

A number of projects provide support for the development of congregations and supplement their activities for members and those with whom they have contact in the wider community. These include Fresh Light, the denominational counselling ministry and a fund which supports the financing of young people engaged in overseas mission trips.

The Council also maintains and supplies resources intended to support the development of and offer guidance on good practice for a wide range of church activities.

The Council uses a range of media to communicate with congregations including – podcasts, magazine articles, Ezine and social media

Staff work with individual congregations and leaders, providing consultancy in the areas of ministry and mission covered by the Council's remit.

Participation and engagement with these activities and use of resources grew steadily as the year progressed and circumstances for congregations saw an increase in their levels of activity in life and witness. The Council's work continues to attract participation from a wide range of ages from across the geographical spread of congregations represented within the membership of the denomination.

### **Council for Mission in Ireland**

During 2023, the Council supported 29 Home and Urban Mission ministers, 14 deaconesses, 2 student deaconesses and 4 Irish Mission workers. It also supported various full and part-time chaplaincy appointments, 29 in hospitals, 5 in prisons, 13 in The Armed Forces and 6 in universities and colleges, as well as a Rural Chaplain serving in 4 rural Presbyteries.

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The General Assembly agreed the closure of three Home Mission congregations and the merger of another. During the year three Home Mission ministers resigned their charge. One Irish Mission Worker retired on 31st October 2023. Minor adjustments in hours were made for two deaconesses. A number of deaconesses, Irish Mission Workers, and Community Outreach Workers attended a retreat organised by the Council at Dromantine.

Planned construction of a new Church building in Maynooth commenced, with completion due in 2024. The Council agreed a grant increase to enable this building project to happen. Other grant-aided mission projects began, particularly through the funding of personnel serving within congregations.

The Belfast Conference, drawing together representative groups from the three Belfast Presbyteries met five times and provided four Advisory Comments.

The Council met twice in person and once online. Most Committee and Panels met in-person with a facility to join online, with occasional online-only meetings used in specific circumstances. Council staff, with conveners and others, contributed to the published outputs of the denomination in print and online.

Working patterns within the Mission Department continued as normal, with provision for some home-working arrangements agreed. The Mission Development Officer began fully servicing the Mission Department from July 2023, with a more significant proportion of time being given to the Council's work. The Personal Assistant to the Council Secretary left on 15th September 2023 to pursue further study, with a replacement due to commence work in 2024.

The implementation of the Home Mission Review was furthered with congregations invited to identify a suitable pathway and a process agreed to review this in an ongoing way. A small team of mentors began to offer accompaniment to some ministers.

In terms of ongoing work, eleven Mission in Ireland evening events were held. The work of South Belfast Friendship House and International Meeting Point continued to function well, with a new appointment made to the role of Project Leader in Friendship House. Ministry within the Chaplaincy Centre on Elmwood Avenue in Belfast continued to develop, with a lease agreement put in place for a new coffee shop to operate in the ground floor in due course. Derryvolgie Halls of residence remained available to students, with full occupancy.

### **Council for Global Mission**

During 2023 the Council for Global Mission continued to support individuals and their families who have been called to serve overseas. At 31 December 2023 there were 21 global mission workers serving with partner churches, agencies and institutions in nine countries, including Malawi, Spain, Romania and Brazil. These global mission workers serve in a wide range of disciplines such as church-planting, healthcare, development, education, theological training, as well as work amongst marginalised communities and refugees.

The Council seeks to support global mission workers during candidacy, preparation for overseas assignment, and to encourage pastoral and practical support for them while overseas and on home assignment. They receive a field allowance and assistance with medical treatment, accommodation, travel, and their children's educational needs.

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Council representatives have been travelling globally with the purpose of building up relationships with partner churches, institutions and agencies in more than twenty countries. The Council continue to administer generous support from the wider church for specified global mission partner projects in which PCI global mission workers participate. Significant Irish Government funding has also been harnessed for partner projects in Kenya and Nepal through the International and Irish faith-based NGO, Mísean Cara, committed to a Missionary Approach to Development Interventions' (MADI).

In the course of the year the Council provided grants and scholarships from United Appeal funding towards partner church projects and in support of church leaders-in-training from more than 20 partners in 15 countries, including Malawi, Democratic Republic of Congo, Myanmar, Indonesia, and Nepal.

Congregational involvement with and support for PCI's global engagement has been encouraged through global mission workers providing monthly prayer bulletins and regular 'Digital Dispatches', a series of video updates available on the PCI website. Global mission workers continue to come to Ireland on home assignment for up to three months after every two years of service and these include opportunities to visit congregations around Ireland and to speak about their work.

The church at congregational level is regularly informed by the Council about global issues relating to the environment, world faiths, inter-cultural and international relations, especially the Middle East. At times the focus may be on encouraging advocacy or raising funds for emergency relief and sustainable development initiatives. Funds are normally channeled through PCI's development partners, Christian Aid Ireland and Tearfund, or through overseas partner church development departments. Attention is drawn to matters of global concern through a flow of press releases and articles provided for PCI's publications, website and also profiled on social media.

A Moderator's Appeal in support of Ukrainian refugees that was launched in early 2022 continued to receive support during 2023, attracting an unprecedented level of funding from the wider church. In the autumn the 2023 World Development Appeal was launched with a focus on, 'Starting from Scratch' and with lead projects in Sierra Leone and Bangladesh, dealing with the global challenges of displacement and conflict.

Over the past year the administration of the Council has been taken forward by a small but dedicated staff team. Their ongoing and effective endeavour is deeply appreciated.

### **Council for Social Witness**

The Council for Social Witness continues to provide a social care service on behalf of the Presbyterian Church in Ireland; delivering services to adults in need and at risk, including, but not limited to, caring for those with dementia, substance use issues, sensory impairment, physical and learning disabilities.

The Council provides nursing care, residential care, supported living services and rehabilitation services through 15 bespoke services across Ireland.

Additionally, the Council is responsible for the safeguarding arrangements across our denomination and associated ministries.

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The Operational Business Plan and Risk Register formed the basis for the 2023-24 work, and significant targets were achieved and standards met against both plans. Standards of care and compliance with regional regulations have been further embedded and are beginning to form part of the day to day thinking for the Council's large staff team, (approximately 450 people). Standards of care in all services are more closely reflecting the quality and compassion we seek as a faith-based provider, aiming to bring glory to God in our work.

Ongoing challenges remain around staffing pressures; the adult social care sector as a whole is facing a recruitment crisis and we are not immune to this. However, this year significant work has gone into developing staffing models for each service, something that has not existed before. This foundational work has helped stabilize the perceived staffing crisis and assisted the Senior Management team to study our staffing needs and be more focused on intentional recruitment and retention strategies. We welcome the addition of a new recruitment executive officer in the HR team to support this.

It remains the case that financial performance continues to be a concern for the Council. Residual poor financial performance continues to have its impact and the situation is likened to trying to turn a tanker but with speed boat haste.

Rising costs of heat and light, food and staff wages impact care services significantly, and like everyone in the sector we are struggling to keep up with rising costs alongside health and social care funding that does not keep pace.

Senior Management continue to seek to consolidate securing the right income for the right dependency levels across all services, which is a slow process.

Our individual successful engagement with Health and Social Care bodies has been lengthy to negotiate, and several services are at different points in these negotiations. Securing statutory funding is an ongoing task, that is time and personnel resource heavy.

The revised charging model agreed by the Council in March 2023 is beginning to take effect, and its further revision in 2024 will aid services towards financial stability in the coming 3 years.

Additionally detailed work has been done to support service managers to understand and manage their budgets. Giving service managers a budget to work with is a first for them all, and they have risen to the challenge.

With the support of the financial management team and the aligned senior manager, each service manager is now having a detailed monthly budget meeting to examine all costs and take actions when costs are escalating. This is further underpinned by a weekly performance management meeting based on weekly statistics that must be submitted from each service.

Despite all this there remains significant challenges and difficult decisions to be made; although much improved, financial stability has not yet been achieved. The CSW Business and Finance Panel continues to monitor all activity and the senior management team have prepared detailed accounts of work planned to achieve stability.

Safeguarding has also felt the challenges this year regarding staffing issues. An action plan was drawn up to examine the current status of safeguarding throughout the denomination and all subsequent actions are being met within the identified timescales. Actions include a restructure of the training provision and content, drafts of a range of policy and procedures for the denomination, establishing information sharing protocols with external bodies and a restructure of the record keeping system.

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A review of safeguarding administrative tasks was central to this, and this has become well embedded in a short time, helping us work more effectively.

**Trustees of the Presbyterian Church in Ireland**

The Trustees oversaw the various Trust funds for which they are responsible and made distributions in accordance with the underlying terms of each fund. Most of these funds are invested within the General Investment Fund and the dividend received during 2023 was 26.0p per share compared to 27.0p in 2022.

During 2023 the Investment Manager for the General Investment Fund changed and CCLA took over the role from Newtown Investment Management Limited in April 2023.

The overall value of investments managed by the Trustees increased from £15.9m to £17.4m, of which £17.3m is invested in the General Investment Fund.

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### FINANCIAL REVIEW

These financial statements consolidate the various activities of the Councils of the General Assembly of the Presbyterian Church in Ireland and certain funds falling under the responsibility of the Trustees of the Presbyterian Church in Ireland. They do not include the financial activities of individual congregations of the Presbyterian Church in Ireland which have their own separate legal identity and are individually registered as charities. Further information on the basis of accounts preparation is provided in Accounting Policies Note 1. The financial statements for each Council and the Trustees are included within the "Accounts Book" which is presented annually to the General Assembly and which is available from Assembly Buildings. Each year Councils and the Trustees report to the General Assembly and their reports are included within the "Annual Reports" Book to the General Assembly which is also available from Assembly Buildings. The "Minutes of the General Assembly and Statistics" Book includes some key statistical information and the latest figures, which are for the years ended 31 December 2022 and 2021 are:

	<b>2022</b>	<b>2021</b>
Congregations	524	530
Membership	189,851	196,334
Communicant membership	85,198	88,031
Ministers in active duty	342	354
Stipend paid to ministers	£10,548,965	£10,554,681
Congregational assessable income		
– Northern Ireland	£37,514,211	£36,621,642
– Republic of Ireland	€4,229,588	€4,028,007
Congregational other income		
– Northern Ireland	£32,621,887	£29,273,568
– Republic of Ireland	€2,494,994	€2,067,982
Congregational expenditure		
– Northern Ireland	£65,370,223	£54,907,989
– Republic of Ireland	€7,174,802	€5,585,214

During 2023 resources expended exceeded incoming resources by £4.9m (2022: £1.8m). This was largely as a result of an ongoing deficit situation in the Council for Social Witness (CSW) in its various residential facilities and substantial grant expenditure by the Council for Mission in Ireland (CMI). CSW has agreed a range of measures intended to address the underlying issues with further decisions to be made in 2024 – these are being monitored during 2024.

One of the main sources of central income is quarterly assessments from congregations.

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Congregational assessments, other than for the Pension Fund, are calculated as a percentage of a congregation's assessable income in the preceding year. The bands used in 2023 and 2022 are shown below. The assessment for the Pension Fund is based on the stipend paid to the minister of the congregation and remained at 24%.

Assessable income	<b>2023</b>	<b>2022</b>
First £10,999	0.00%	0.00%
Next £54,000 at	11.25%	11.25%
Next £65,000 at	10.75%	10.75%
Next £65,000 at	7.25%	7.25%
Next £65,000 at	3.50%	3.50%
Thereafter at	Nil	Nil
Received from assessments	£6.2m	£6.0m

An analysis of the amounts allocated to each of the assessment funds is shown in Note 2 to the financial statements.

The work of each Council is dependent on a grant being allocated by the General Council out of contributions received from congregations to the annual United Appeal for Missions. During 2023 £3,136,819 was raised from congregations for the Appeal compared to £3,395,948 in 2022. The grants awarded to Councils in 2023 and 2022 were as follows

	<b>2023</b>	<b>2022</b>
	£	£
General Council	200,000	200,000
Council for Mission in Ireland	1,065,000	1,065,000
Council for Global Mission	900,000	1,000,000
Council for Congregational Life and Witness	640,000	640,000
Council for Training in Ministry	375,000	375,000
Council for Social Witness	245,000	245,000
	<b>3,425,000</b>	<b>3,525,000</b>

Overall expenditure increased from £30.1m in 2022 to £33.1m. This includes expenditure on charitable activities for which an analysis is provided in Note 10 to the financial statements.

Councils and the Trustees hold investments in the General Investment Fund. This is a common investment fund managed by the Trustees of the Presbyterian Church in Ireland in which charities connected with the Presbyterian Church in Ireland can invest. The Trustees of the Presbyterian Church in Ireland prepare separate financial statements for the General Investment Fund which are not incorporated into the accounts of the General Assembly of the Presbyterian Church in Ireland. The shares in the Fund are valued on a monthly basis and dividends declared on two occasions during the year, 31 March and 30 September. The Trustees declared a dividend of 26.0p per share in 2023 (2022: 27.0p). The year-end

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valuation of the shares in the General Investment Fund increased from £12.2209 in 2022 to £13.3269 in 2023 (9.1%).

### RESPONSIBILITIES IN RESPECT OF THE FINANCIAL STATEMENTS

The General Council is responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

The General Council is required to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the General Assembly and the financial activities for that year. In preparing the financial statements the General Council is required to:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Church will continue in operation.

The Council is responsible for keeping adequate accounting records that are sufficient to show and explain the funds transactions and disclose with reasonable accuracy at any time the financial position of the Church and enable them to ensure that the financial statements comply with the Statement of Recommended Practice "Accounting and Reporting by Charities". They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### GOING CONCERN

The activities of the Councils of the General Assembly of the Presbyterian Church in Ireland are dependent on contributions from congregations to the United Appeal and the various Assessment Funds, and in particular in the case of the Council for Social Witness fees earned from residential care activities.

The deficit incurred by the Council for Social Witness during 2023 is not sustainable. The Council has engaged with the relevant Health Trusts to agree increased fees and while this is welcomed it is not sufficient to cover the current cost of providing the related services. The Council therefore implemented resident's top-up fees from 1 April 2023 but as these can only be applied to new residents it will take some time for the full financial benefit to be realised. The Council is also addressing the causes of underoccupancy in some of its facilities. With regard to its Disability and Specialist Services the Council is in discussion with funding partners with the aim of ensuring the full cost of these services is covered. It is anticipated these measures will allow most of the Council's facilities to operate on a sustainable financial footing.

The Trustees have assessed the ability of the General Assembly to continue as a going concern for the period to 31 July 2025. In particular, the Trustees have considered the General Assembly's available liquid resources, financial commitments and forecast cash flows for the period to 31 July 2025, including considering the risk of increases in expenditure due to inflationary pressures and expected changes in the amount of income from congregations

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and residential care activities. Based on their assessment the General Assembly is expected to continue to operate within its cash facilities and meet its obligations as they fall due. As a consequence, the Trustees have assessed that it is appropriate to prepare the General Assembly's financial statements on the going concern basis.

### RESERVES POLICY

Councils of the General Assembly are generally funded through the United Appeal and normally have any revenue reserves taken into account when being awarded their annual grant. Therefore, such Councils do not normally hold significant revenue reserves. The policy of the General Council in relation to United Appeal Funds is to hold no more than one year's grants to funded Councils in reserves.

The policy relating to the Assessment Funds is to hold no more than one year's expenditure as revenue reserves. Councils or Agencies of the General Assembly are permitted to maintain capital reserves (equivalent to corresponding fixed assets), and these normally relate to funding for properties or to restricted bequests held in the form of investments, which provide income to cover annual recurring expenditure.

The Trustees policy is to maintain the capital in the various Funds under management. In the General Investment Fund dividends are paid based on dividend and interest income received during the year subject to maintaining a balance in the Dividend Equalisation Reserve to minimise fluctuations in the level of dividends paid. For all other Funds, the objective is to distribute income receivable during the year.

### RISK REVIEW

A review of major risks has been undertaken by the Councils of the Church and the Trustees, and systems and procedures implemented to manage identified risks. The principal risks are in relation to the likelihood of reputational damage and financial risks associated with funding for the pension scheme and other retirement benefits. It is recognised that the ongoing work of the General Assembly Councils is dependent on funding from congregations, through their members, from congregational assessments and contributions towards the United Appeal. These risks are mitigated by Councils and the Trustees regularly monitoring the areas of work falling under their responsibility and through reports to the General Assembly at its annual meeting.

### DISCLOSURE OF INFORMATION TO AUDITORS

So far as each person who was a member of the General Council at the date of approving this report is aware, there is no relevant audit information, being information needed by the auditor in connection with preparing its report, of which the auditor is unaware. Having made enquiries of fellow Council members and the General Assembly auditor, each Council member has taken all the steps that they are obliged to take as a Council member in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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**AUDITORS**

Ernst & Young LLP have expressed their willingness to continue in office as auditors, however as part of normal good governance procedures it is the intention of the Trustees to put the annual audit contract up for tender during 2024.