

THE SUPPLEMENTAL FUND**1. ADMINISTRATION OF THE FUND FOR THE YEAR ENDED 31 DECEMBER 2000**

The Supplemental Fund is held by the Representative Body for the provision of assistance to retired clergy of the Church of Ireland, and to the spouses, orphans and other dependants of clergy of the Church of Ireland and is administered by the Church of Ireland Pensions Board.

The income is derived from the investments representing the capital of the various Funds comprising the Supplemental Fund and grants allocated to it by the General Synod.

In the past year assistance was provided in the following manner:

(1) Minimum Income of Widows and Orphans

Grants were paid from the Fund to widows and orphans of clergy of the Church of Ireland to ensure that in the year commencing 1 January 2000, each had a minimum income from all sources of not less than the following:

	Resident in the:	
	United Kingdom	Republic of Ireland
Widow under 80	£7,514	IR£7,772
Widow 80 or over	£7,799	IR£8,068

On 31 December 2000 pensions were in course of payment to 255 widows (excluding widows of voluntary contributors) of clergy of the Church of Ireland. 17 widows required a grant to bring their total income up to the relevant figure in the Table.

Items of income disregarded in calculating total income are listed in Appendix A, section 8, page 122. They include grants from the Housing Fund and grants made from monies allocated from the Priorities Fund.

During 2000 each widow who was in receipt of a grant from the Supplemental Fund also received:

- (a) a grant towards basic housing costs of £190 or IR£200 from the Housing Fund;
- (b) a grant of £375 or IR£400 from monies allocated from the Priorities Fund.

As a result of these grants, the actual minimum income of widows during 2000 exceeded the figures in the Table by £565 or IR£600.

(2) Minimum Income for Retired Clergy

Grants shall be payable from the Supplemental Fund to retired clergy to ensure that each has a minimum income, including the Retirement Pension payable from the Church of Ireland Clergy Pensions Fund, of not less than £5,595 (if resident in the UK) or IR£5,788 (if resident in the Republic of Ireland); such minimum pension shall be in addition to a State or other pension (excluding a Retirement Pension payable under the Church of Ireland Pensions Fund) or a Sickness or Invalidity Benefit or a Supplemental Grant in lieu thereof.

1. In calculating grants the following items shall be disregarded, namely:
 - (i) The first £1,000 (if resident in the UK) or IR£1,023 (if resident in the Republic of Ireland) of income earned by the clergy and/or their spouse.
 - (ii) Any assistance (in cash or in kind) received from relatives.
 - (iii) Any General Synod children's allowances.
 - (iv) The value of any house or flat owned and occupied by clergy and/or their spouse.
 - (v) Any diocesan long service or good service grants.
 - (vi) The additional pension payable to a retired Archbishop or Bishop under Section 70 (1) (ii) and 70 (2) (ii) of Chapter XIV of the Constitution or the grant in lieu thereof from the Supplemental Fund.
 - (vii) Any grant from monies allocated from the Priorities Fund.
 - (viii) Any grant from the Housing Fund, the Taylor Endowment or Discretionary Funds under the control of the Pensions Board.
 - (ix) Any monies received in special circumstances which, in the opinion of the Board, ought equitably to be disregarded.
2. Insofar as clergy who retired under the provisions of Section 43 of Chapter XIV are concerned, grants payable shall be calculated, subject to the provisions of Rule 1 above, to enable the total income of such clergy to represent the same percentage of the figure payable in respect of a person who retires having reached the normal retirement age as such pension does to that of a person so retiring having reached the normal retirement age; such minimum pension shall be in addition to a State or other pension (excluding a Retirement Pension payable under the Church of Ireland Pensions Fund) or a Sickness or Invalidity Benefit or a Supplemental Grant in lieu thereof.
3. Where clergy reside in the State other than that in which they last held office in the Church of Ireland, all relevant income payable in the currency of the State in which they last held office will, for the purpose of calculating their income, be notionally converted at the rate of exchange applicable on 31 December 1999.
4. Clergy residing elsewhere than in the United Kingdom or the Republic of Ireland will be deemed to be resident in the State in whose currency their pension is payable.

5. (a) Grants to those clergy who retire under the provisions of Sections 42, 45, 45A and 45B of Chapter XIV whose pensionable service, including any additional period of service credited to such clergy under the provisions of Chapter XIV of the Constitution, at the date of retirement is less than 20 years shall be reduced by one-fortieth in respect of each year by which such pensionable service is less than 20 years.
- (b) Grants to those clergy who retire under the provisions of Section 44 of Chapter XIV whose possible pensionable service, including any additional period of service credited to such clergy under the provisions of Chapter XIV of the constitution, on reaching 65 years of age would have been less than 20 years shall be reduced by one-fortieth in respect of each year by which such possible pensionable service is less than 20 years.
6. No grant shall, without the approval of the Board by Resolution, be payable to retired clergy unless immediately before their retirement they were members of the Church of Ireland Clergy Pensions Fund in respect of whom contributions were payable in the manner defined under the provisions of Section 35 (1) (a), (b) or (c) of Chapter XIV of the Constitution.

The number of grants in payment on 31 December 2000 was 7.

(3) Supplement in lieu of State Pension

Grants shall be payable to retired clergy who are not eligible for a State or other pension (excluding a Retirement Pension payable under the Church of Ireland Pensions Fund) or a Sickness or Invalidity Benefit in lieu thereof as follows:

1. (a) Clergy who retired from an office in the Republic of Ireland:

Eligible clergy aged under 80	IR£ 4,628
Eligible clergy aged 80 or over	IR£ 4,888
Married clergy only:	
Spouse under 66	IR£ 2,886 extra
Married clergy only:	
Spouse 66 or over	IR£ 3,115 extra
Single/widowed clergy only:	
Living alone	IR£ 312 extra
- (b) Clergy who retired from an office in Northern Ireland:

Eligible clergy:	
Single/widowed	£3,471
Eligible clergy:	
Married	£5,548

- (a) and (b) Where clergy or their spouses will reach the appropriate age for payment of a higher rate during the course of 2000 the higher rate will be applicable from 1 January or date of retirement, whichever is the later.
2. In calculating the amount of grant payable to retired clergy who are not entitled to a full State or other pension (excluding a Retirement Pension payable under the Church of Ireland Pensions Fund) or benefit, any State or other pension or benefit to which the spouse is entitled shall be treated as if the person concerned is entitled thereto.
 3. Where clergy are entitled to a State or other pension (excluding a Retirement Pension payable under the Church of Ireland Pensions Fund) or Sickness or Invalidity Benefit payable in the currency of the State in which they last held office, and such pension or benefit amounts to less than the appropriate supplement, the difference will be payable.
 4. Where clergy are entitled to a State or other pension (excluding a Retirement Pension payable under the Church of Ireland Pensions Fund) or benefit payable in the currency of the State other than that in which they last held office, it will be notionally converted into the currency of the State in which they last held office at the rate of exchange applicable on 31 December 1999; if the resulting figure amounts to less than the appropriate supplement, the difference will be payable.
 5. A grant shall not be payable to retired clergy whose retirement under the provisions of Sections 42 (2) or 43 of Chapter XIV took effect before they had reached the age at which they would qualify for a State pension.

The number of grants in payment on 31 December 2000 was 23.

(4) Widows of Archbishop/Bishops

A grant in accordance with the following table to the widow of each archbishop or bishop who died or retired before 1 January 1979:

Widow of archbishop	IR£ 4,594
Widow of bishop	IR£ 2,888

The number of grants in payment on 31 December 2000 was 1.

(5) Removal Grants

A grant to a widow or widower towards the cost of removal, if his or her spouse was in the service of the Church of Ireland at the time of death, of the total amount involved up to a sum of £1,007 if he or she died while holding office in Northern Ireland, or IR£1,030 if he or she died while holding office in the Republic of Ireland.

Should death occur less than two months after date of retirement and before vacation of the glebehouse a similar grant will be paid.

(6) Immediate Grants to Widows

On the death in the service of the Church of Ireland of clergy who are survived by a widow/widower, an immediate grant of £1,107 if they died while holding office in Northern Ireland or IR£1,133 if they died while holding office in the Republic of Ireland shall be paid.

On the death in retirement from the service of the Church of Ireland of clergy who are survived by a widow/widower, an immediate grant of £906 if they resided in the United Kingdom or IR£927 if they resided in the Republic of Ireland shall be paid.

(7) Other Grants

Certain other grants which, in the opinion of the Board and in the particular circumstances of each case, merited special consideration.

In addition to the grants allocated under the above headings retired clergy, widows/widowers and dependants in need received help from other sources. The Board would like to record its thanks to the Priorities Fund, the Corporation of the Sons of the Clergy, the Friends of the Clergy Corporation and the other charities and funds which provided this help.

2. GRANTS 2001

The Representative Body on page 11 of its report recommends the General Synod of 2001 to approve allocations of IR£143,133 plus £19,403 to the Supplemental Fund from 2001 income.

The allocations recommended will enable the Board to continue the schemes of grants to widows and retired clergy and it has decided that for 2001 these shall be as follows:

(1) Grants to Surviving Spouses and Orphans

Grants to ensure each has a minimum income from all sources of not less than the following in the year commencing 1 January 2001:

	Resident in the:	
	United Kingdom	Republic of Ireland
Surviving spouse under 80	£7,889	IR£8,161
Surviving spouse 80 or over	£8,189	IR£8,472

The remaining rules are identical with those which will be found in the Appendix subject to the alteration of dates to a year later.

It is estimated that the cost of this scheme will be IR£7,200 plus £14,300.

(2) Minimum Income for Retired Clergy

The Scheme for 2001 is as follows:

Grants shall be payable from the Supplemental Fund to retired clergy to ensure that each has a minimum income, including the Retirement Pension payable from the Church of Ireland Clergy Pensions Fund, of not less than £5,875 (if resident in the UK) or IR£6,077 (if resident in the Republic of Ireland); such minimum pension shall be in addition to a State or other pension (excluding a Retirement Pension payable under the Church of Ireland Pensions Fund) or a Sickness or Invalidity Benefit or a Supplemental Grant in lieu thereof.

1. In calculating grants the following items shall be disregarded, namely:

- (i) The first £1,000 (if resident in the UK) or IR£1,061 (if resident in the Republic of Ireland) of income earned by the clergy and/or their spouse.

The remaining rules which applied in 2000 and as printed on page 108 to continue subject to the alteration of dates to a year later.

It is estimated that the cost of this scheme will be IR£4,487 plus £5,604.

(3) Supplement in lieu of State Pension

Grants shall be payable to retired clergy who are not eligible for a State or other pension (excluding a Retirement Pension payable under the Church of Ireland Pensions Fund) or a Sickness or Invalidity Benefit in lieu thereof as follows:

- 1. (a) Clergy who retired from an office in the Republic of Ireland:

Eligible clergy aged under 80	IR£ 4,992
Eligible clergy aged 80 or over	IR£ 5,252
Married clergy only:	
Spouse under 66	IR£ 3,130 extra
Married clergy only:	
Spouse 66 or over	IR£ 3,359 extra
Single/widowed clergy only:	
Living alone	IR£ 312 extra
- (b) Clergy who retired from an office in Northern Ireland:

Eligible clergy:	
Single/widowed	£3,510
Eligible clergy:	
Married	£5,611

- (a) and (b) Where clergy or their spouses will reach the appropriate age for payment of a higher rate during the course of 2001 the higher rate will be applicable from 1 January or date of retirement, whichever is the later.

The remaining rules which applied in 2000 and as printed on page 109 to continue with the exception of the alteration of dates to a year later.

It is estimated that the cost of this scheme will be IR£108,270 plus £7,594.

(4) Widow of Bishop

A grant in accordance with the following table to the widow of a bishop who retired before 1 January 1979:

Widow of bishop	IR£ 3,033
-----------------	-----------

It is estimated that the cost of this scheme will be IR£3,033.

(5) Removal Grants

A grant to a widow or widower towards the cost of removal, if his or her spouse was in the service of the Church of Ireland at the time of death, of the total amount involved up to a sum of £1,039 if he or she died while holding office in Northern Ireland, or IR£1,102 if he or she died while holding office in the Republic of Ireland.

Should death occur less than two months after date of retirement and before vacation of the glebehouse a similar grant will be paid.

(6) Immediate Grants to Widows

On the death in the service of the Church of Ireland of clergy who are survived by a widow/widower, an immediate grant of £1,143 if they died while holding office in Northern Ireland or IR£1,212 if they died while holding office in the Republic of Ireland shall be paid.

On the death in retirement from the service of the Church of Ireland of clergy who are survived by a widow/widower, an immediate grant of £935 if they resided in the United Kingdom or IR£992 if they resided in the Republic of Ireland shall be paid.

3. FINANCIAL STATEMENTS

The Financial Statements of the Supplemental Fund are set out in the following pages.

THE SUPPLEMENTAL FUND**31 December 2000****FUND STATEMENT**

	2000 IR£'000	1999 IR£'000
General Synod Allocations	169	177
Investment Income	27	30
Income from Trusts and Donations	1	1
	<hr/> 197	<hr/> 208
Movement on the revaluation surplus on investments	(8)	106
Currency translation adjustment	(1)	17
New endowments and bequests	10	-
	<hr/> 198	<hr/> 331
LESS		
Augmentation – Widows and Orphans	27	23
Widowhood Grants etc	9	12
Grants to Retired Clergy	123	139
Grants to Widows of Bishops	7	10
Expenses	18	16
	<hr/> 184	<hr/> 200
Net increase in fund for year	14	131
Refund of Unexpended Allocation	(13)	(8)
Balance 1 January	807	684
Balance 31 December	<hr/> 808	<hr/> 807

THE SUPPLEMENTAL FUND**ANALYSIS OF FUND ASSETS AT 31 DECEMBER 2000**

	2000 IR£'000	1999 IR£'000
Investments at Valuation		
Ireland		
Equities	10	18
United Kingdom		
Unit Trusts	652	660
	<hr/> 662	<hr/> 678
Other Assets		
RB Unit Trust	35	32
RB General Unit Trusts	111	97
Cash	-	-
	<hr/> 808	<hr/> 807
	<hr/> <hr/>	<hr/> <hr/>

Notes

1. The Supplemental Fund is vested in the Representative Church Body, as Trustee for the provision of assistance to retired clergy of the Church of Ireland, and to spouses, orphans and dependants of clergy of the Church of Ireland.

The Fund is established under Chapter XV of the Constitution of the Church of Ireland and administered by the Church of Ireland Pensions Board.

2. Accounting Policies are the same as those adopted for the Clergy Pensions Fund.

ACCOUNTANTS' REPORT

The Representative Church Body is responsible for preparing the Fund Statement and the Statement of Assets for the year ended 31 December 2000. We have examined the above and have compared them with the books and records of the Fund. We have not performed an Audit and accordingly do not express an audit opinion on the above statements. In our opinion the above statements are in accordance with the books and records of the Fund.

PricewaterhouseCoopers
Chartered Accountants
Dublin
14 March 2001

**THE CHURCH OF IRELAND
VOLUNTARY CONTRIBUTIONS SCHEME**

1. Membership as at 31 December 2000

	Membership 31/12/99	New Contributors	Deaths before Retirement	Fund Transfers	Retired	Membership 31/12/00
RI	38	-	-	-	3	35
NI	20	1	-	1	1	19
Total	58	1	-	1	4	54
Previous Year	61	1	-	-	4	58

No members increased their contributions during the year and the average annual contribution at the end of 2000 was (RI) IR£597 and (NI) £721.

Contributions continue to be invested with the Standard Life Assurance Company in the “Managed Pension Fund”, the “With Profits Pension Fund” or the “Cash Pension Fund”, as appropriate, of the Tower Pension Series for those contributors who reside in the Republic of Ireland or the Castle Pension Series for those contributors who reside in Northern Ireland. The “Managed Fund” is considered appropriate for contributors with some years to go before reaching normal retirement age, the “With Profits Fund” for those with say 6 or 7 years and the “Cash Fund” for those with less. However each contributor on joining the scheme is given an opportunity to decide otherwise should he/she so choose.

The investment linked funds run by the Standard Life Assurance Company have been specifically designed and managed to cater for individual pension fund members. Standard Life is one of the larger companies catering for pension fund schemes and has a long and respected record. However, the Representative Church Body and its investment advisers will constantly monitor the performance of the funds.

Clergy resident in Northern Ireland should note that since the enactment of the Finance (No 2) Act 1987 members of the scheme who commenced contributions after 7 April, 1987 will not be able to take any of the amount arising therefrom at retirement in the form of a cash sum as such amount may only be used to enhance pension benefits and provide life assurance cover. Nevertheless the scheme is still attractive as a tax efficient means of saving for an enhanced pension as the contributions qualify for full income tax relief subject to a maximum pension of two thirds of actual remuneration in accordance with Revenue limits.

They should also be aware that since 1987 it has been possible to use other providers of such facilities - mainly insurance companies - for the investment of their voluntary contributions. Such arrangements are known as Free Standing Schemes but it is understood that the costs of such individual contracts are likely to be higher than under a group contract associated with an occupational pension scheme. Individuals who may consider investing in such a scheme are strongly advised to consult an independent financial adviser authorised under the Financial Services Act 1986 by the Financial Services Authority.

2. The Fund Statement is set out in the following page.

THE CHURCH OF IRELAND CLERGY PENSIONS FUND
VOLUNTARY CONTRIBUTIONS SCHEME **31 December 2000**

FUND STATEMENT

	2000 IR£'000	1999 IR£'000
Contributions received	32	34
Less paid on retirement or death	(28)	(18)
Less applied to pensions	(5)	-
	<hr/> (1)	<hr/> 16
Balance 1 January	291	262
Currency Translation Adjustment	-	13
Balance 31 December	<hr/> 290 <hr/>	<hr/> 291 <hr/>

Notes

1. The Representative Church Body is Trustee of the Scheme which is administered by the Church of Ireland Pensions Board under the authority of a resolution adopted by the General Synod on 21 May 1985.
2. Under the Scheme members are permitted to make voluntary contributions which are invested with the Standard Life Assurance Company to provide additional benefits within the overall limits allowed by the Revenue authorities. The balance at the year end represents the net accumulation of members' contributions which have been transferred to the Standard Life Assurance Company by the Trustee. The value of the investments underlying these contributions is not reflected in the statement.

ACCOUNTANTS' REPORT

The Representative Church Body is responsible for preparing the Fund Statement for the year ended 31 December 2000. We have examined the above and have compared it with the books and records of the Fund. We have not performed an Audit and accordingly do not express an audit opinion on the above statement. In our opinion the above statement is in accordance with the books and records of the Fund.

PricewaterhouseCoopers
Chartered Accountants
Dublin
14 March 2001

OTHER FUNDS ADMINISTERED BY THE BOARD

1. SUNDRY DIOCESAN WIDOWS' AND ORPHANS' FUNDS

Grants are paid on the recommendation of the patron, who is usually the Bishop. The total of grants paid in 2000 was IR£21,629 and £4,444.

2. HOUSING ASSISTANCE FUND

The Housing Fund has been created by the Representative Church Body from the income of certain endowments and bequests received by it from generous benefactors and where the terms of trust permit.

The Fund is being administered under a Scheme prepared by the Board and approved by the Representative Church Body. Grants amounting to IR£22,232 plus £40,419 were allocated in 2000. Many expressions of thanks and appreciation have been received from the recipients.

The Board is most grateful for these donations and hopes that this Fund which has already been of considerable help to retired clergy and widows with financial outlay arising from the provision and/or upkeep of housing accommodation will be given further support by donations or bequests.

In addition to the above Fund two houses bequeathed to the Representative Church Body, one of which is let to a retired clergyman and the other to the widow of a clergyman, are administered by the Board.

The Jean Alder Stanistreet Bequest was received in 2000 amounting to IR£100,000 and the annual income will be applied to the Housing Fund.

3. PRIORITIES FUND – ADDITIONAL INCOME FOR THE MOST ELDERLY AND NEEDY

A further grant was allocated by the Standing Committee from the Priorities Fund in 2000 to provide additional income for the most elderly and needy retired clergy and widows of clergy. This enabled the Board to give an additional grant of IR£400 or £375 as appropriate, to each retired clergyman who had reached 65 years of age and to each widow irrespective of age who also needed a grant from the Supplemental Fund to ensure a minimum income under the schemes in operation for that purpose. A total of 31 widows and 7 clergy benefited from the allocation and many expressions of appreciation have been received.

The ceiling figures for the Supplemental Fund 2001 are:

TABLE 1	NI	RI
Surviving spouse under 80	£7,899	IR£8,161
Surviving spouse 80 or over	£8,189	IR£8,472

If one adds £375 or IR£400 from the Priorities Fund and £190 or IR£200 from the Housing Fund, the ceiling figures become:

TABLE 2	NI	RI
Surviving spouse under 80	£8,454	IR£8,761
Surviving spouse 80 or over	£8,754	IR£9,072

Those widows whose income calculated for the purpose of the Supplemental Fund is below the relevant figure in Table 1 will continue to receive the full grants from the Priorities Fund and the Housing Fund.

Those whose income calculated for the purposes of the Supplemental Fund exceeds the relevant figure in Table 1 but is below the relevant figure in Table 2 will receive grants from the Priorities Fund and/or the Housing Fund of amounts necessary to bridge the shortfall.

Those whose income exceeds the relevant figure in Table 2 will not receive a grant from the Priorities Fund or the Housing Fund.

At present there are 24 widows who will continue to receive grants.

Housing Fund grants will still be payable to those widows who make application for purposes of housing or necessary medical care.

The Board has applied to the Priorities Fund Committee for a grant for 2001.

4. MRS E TAYLOR ENDOWMENT

The Representative Body requested the Board to administer the Endowment “to provide additional benefits over and above the normal pensions for retired clergymen of the Church of Ireland who should be residing in the 26 counties of Southern Ireland”.

The Board has decided that the income from the Endowment should be allocated in the first instance for the benefit of those retired clergy in the Republic of Ireland who required nursing/home care either for themselves or their spouses including health and paramedical expenses.

During 2000 grants totalling IR£11,050 were paid to 18 retired clergy.

5. REV PRECENTOR RH ROBINSON BEQUEST

The income of this bequest is allocated annually by the Board in accordance with the terms of trust as an additional payment to a retired clergyman.

6. REV GJ WILSON BEQUEST

The income of this bequest is available for the benefit of retired clergymen of the dioceses of Dublin, Glendalough and Kildare. The Board allocates the income

having sought recommendations from the Archbishop of Dublin and the Bishop of Meath and Kildare.

In 2000 the total of grants paid was IR£1,100.

7. DISCRETIONARY FUND – RETIRED CLERGY/SURVIVING SPOUSES

The Fund which was set up in 1996 with an allocation by the Representative Body in order to provide discretionary grants unrelated to Housing, to widows or widowers of clergy to be administered in a similar fashion to the administration of the Housing Fund. A further allocation of £4,500 was made in 2000 which together with income from bequests allocated by the Representative Body enabled the Board to make grants totalling IR£6,350 plus £2,050 to 20 widows.

The Representative Body also provided an allocation of £9,000 to provide greater support for retired clergy resident in Northern Ireland or outside Ireland. This sum together with income from bequests allocated to the Fund by the Representative Body enabled the Board to make grants in 2000 totalling £8,850 to 22 retired clergy leaving a balance of £1,160.

The Board would welcome donations and bequests which would produce a permanent income for this Fund.

APPENDIX A**THE SUPPLEMENTAL FUND****Grants to Widows and Orphans****RULES FOR THE YEAR ENDING 31 DECEMBER 2000****(Chapter XV, Section 3)**

1. Grants shall be paid from the Fund to widows and orphans of clergymen of the Church of Ireland to ensure that in the year commencing 1 January 2000, each has a minimum income from all sources of the following:

	Resident in the:	
	United Kingdom	Republic of Ireland
Surviving spouse under 80	£7,514	IR£7,772
Surviving spouse 80 or over	£7,799	IR£8,068

- (a) Where there is a widow in receipt of a grant who has a child or children under 18, the relevant figure in the Table shall be increased by one-third in respect of each such child.
 - (b) Where there is a child or children under 18, both of whose parents are dead, the Board will make such provision as is appropriate in the circumstances.
2. To qualify for a grant each applicant shall make a Return of Income for the previous year or such other period as the Board shall fix. Such return shall include all moneys received by the applicant from whatever source. The Board reserves the right to require the applicant to obtain from the Inspector of Taxes a certificate of gross income in respect of the appropriate period before making payment of a grant.
3. In calculating the total income of an applicant, the Board, after taking account of all the circumstances of a particular case, may treat, as if it were income of the applicant interest or other sums which could be earned by investment of moneys – (a) which are available for investment but not so invested or (b) of which the applicant has voluntarily surrendered control. This rule shall not however be applied in the case of ownership of a house in which the applicant resides.
4. In the case of a widow and orphans of the same clergyman, the grants shall be fixed by reference to the combined incomes of such widow and orphans.
5. (a) Where a widow or orphan resides in the State other than that in which the deceased clergyman last held office in the Church of Ireland, all income payable in the currency of the State in which he last held office will for the purpose of calculating total income be notionally converted at the rate of exchange applicable on 31 December 1999.

- (b) A widow or orphan residing elsewhere than in the United Kingdom or the Republic of Ireland will be deemed to be resident in the State in which the deceased clergyman last held office in the Church of Ireland.
- 6. In calculating the total income of the widow and/or orphans of a clergyman who subscribed for double the normal annuities or who subscribed not less than £3 per annum for increased benefits under Section 15 of Chapter XIV of the Constitution of the Church of Ireland 1972 (Chapter I of 1972), the Board shall assume that the said widow and/or orphans receive the normal annuities and not any increased benefit.
- 7. In calculating the total income of the widows and orphans of archbishops and bishops the differential between the pensions and allowances payable to them under Chapter XIV (or the grants in lieu thereof from the Supplemental Fund) and the pensions and allowances of the widows and dependent children of clergymen under the said Chapter shall be disregarded.
- 8. In calculating the income and the amount of grant payable in any case the following items shall be excluded:
 - (a) Assistance (in cash or in kind) from relatives;
 - (b) Any educational grant received in respect of a child who is either (i) aged under seventeen years or (ii) attending a full-time educational establishment or (iii) otherwise undergoing a full-time training for a trade, profession or vocation;
 - (c) All amounts up to a cumulative figure of £250Stg/IR£250 from funds specifically bequeathed or given to augment the income of clergy widows;
 - (d) Any grant made from moneys allocated from the Priorities Fund;
 - (e) Any grant from the Housing Fund;
 - (f) Moneys received in special circumstances which in the opinion of the Board ought not equitably to be included.
- 9. No grant shall without the approval of the Board by resolution be payable to the widow or orphan or other dependant of a deceased clergyman unless immediately before his death he was a member of the Church of Ireland Clergy Pensions Fund in respect of whom a contribution was payable in the manner defined under the provisions of Section 35 (1) (a), (b) or (c) of Chapter XIV of the Constitution.
- 10. In the event that a widow of a deceased clergyman remarries, she shall not be eligible for a grant except in special circumstances to be approved by the Board.