

CHURCH OF IRELAND
THE REPRESENTATIVE CHURCH BODY
REPORT 2002

**THE REPRESENTATIVE BODY OF THE
CHURCH OF IRELAND**

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Chairman, Representative Church Body

MOST REV RHA EAMES
Archbishop of Armagh

Committee Chairmen

MR JF RANKIN	[Executive]
MR GC RICHARDS	[Allocations]
MR JRB HEWAT	[Investments]
MR S GAMBLE	[Property]
MR DG PERRIN	[Stipends]
MRS CH THOMSON	[Library and Archives]
THE HON MR JUSTICE DNO BUDD	[Legal Advisory]

Chief Officer and Secretary

MR RH SHERWOOD

THE REPRESENTATIVE BODY OF THE CHURCH OF IRELAND

The Representative Body is composed of the following 60 members and the attendance of each at the 3 meetings of the Representative Body held during the year 2001 is denoted by the figure placed before each name.

In accordance with the Charter of Incorporation (1870) the Representative Body is composed of Ex-officio, Elected and Co-opted members. The Charter provided that the Ex-officio members shall be the Archbishops and Bishops, the Elected members shall consist of one clerical and two lay representatives for each diocese or union of dioceses presided over by one Bishop and that the Co-opted members shall consist of persons equal in number to the number of such dioceses for the time being. (See also Chapter X of the Constitution).

A ARCHBISHOPS and BISHOPS: ex officio MEMBERS (12)

- 3 Most Rev RHA Eames, Archbishop of Armagh
The See House, Cathedral Close, Armagh BT61 7EE
- 3 Most Rev WNF Empey, Archbishop of Dublin
The See House, 17 Temple Road, Dublin 6
- 3 Most Rev RL Clarke, Bishop of Meath and Kildare
Bishop's House, Moyglare, Maynooth, Co Kildare
- 0* Right Rev MGStA Jackson, Bishop of Clogher
The See House, Fivemiletown, Co Tyrone BT75 0QP
- 3† Right Rev J Mehaffey, Bishop of Derry and Raphoe
The See House, Culmore Road, Londonderry BT48 8JF
- 2 Right Rev HC Miller, Bishop of Down and Dromore
The See House, 32 Knockdene Park South, Belfast BT5 7AB
- 0* Right Rev AET Harper, Bishop of Connor
Bishop's House, 113 Upper Road, Greenisland, Carrickfergus, Co Antrim BT38 8RR
- 3 Right Rev KH Clarke, Bishop of Kilmore
48 Carrickfern, Cavan
- 2 Right Rev RCA Henderson, Bishop of Tuam
Bishop's House, Knockglass, Crossmolina, Co Mayo
- 2 Right Rev JRW Neill, Bishop of Cashel and Ossory
The Palace, Kilkenny
- 3 Right Rev WP Colton, Bishop of Cork, Cloyne and Ross
The Palace, Bishop Street, Cork
- 3 Right Rev MHG Mayes, Bishop of Limerick and Killaloe
Bishop's House, North Circular Road, Limerick

* from March 2002

† retired January 2002

B ELECTED MEMBERS (36)

[Every member elected, otherwise than to a casual vacancy, must retire from office on the First Day of the Third Ordinary Session of the Diocesan Synod which shall be held after his election, in accordance with the provisions of the Constitution, Chapter X, Section 3.]

Cashel and Ossory	2	Very Rev LDA Forrest, The Deanery, Ferns, Co Wexford
	2*	C Galloway, Newtown, Waterford
	3	The O'Morchoe, Ardgarra, Gorey, Co Wexford
Kilmore	2	Ven WD Johnston, The Rectory, Virginia, Co Cavan
	1	Mrs HR Hicks, Garvary Lodge, 49 Teemore Road, Derrylin, Co Fermanagh BT92 9QB
	3	Mrs DM Burns, Richmount, Carrickboy, Longford
Cork	2	Ven REB White, The Rectory, Carrigaline Road, Douglas, Cork
	2	JE Stanley, Scart House, Belgooly, Co Cork
	3	JK Roberts, Corran, Ferney Road, Carrigaline, Co Cork
Derry	3	Ven DS McLean, The Rectory, 80 Northland Road, Londonderry BT48 0AL
	1	S Gamble, 14 Spruce Road, Dysart, Strabane, Co Tyrone
	2	JHD Livingston, 28 Station Road, Garvagh, Co Londonderry
Armagh	1	Ven RG Hoey, The Rectory, 2 Maytown Road, Bessbrook, Co Down BT35 7LY
	0	Mrs HM McClenaghan, 43 Markethill Road, Portadown, Co Armagh BT62 3SH
	3	GA Forbes, 3 Drumnacanvey Road, Gilford, Co Armagh
Clogher	1	Ven CT Pringle, Rossorry Rectory, Derrygonnelly Road, Enniskillen, Co Fermanagh
	2	JWC Allen, Aughaninch, Newtownbutler, Co Fermanagh
	3	WJ Dickson, Carrickanure, Annyalla, Castleblayney, Co Monaghan
Dublin	3	Ven GCS Linney, St Paul's Vicarage, Silchester Road, Glenageary, Co Dublin
	1*	DA Seaman, Rivendell, Templemills, Celbridge, Co Kildare
	3	DG Perrin, Barn Close, Ballybrack Road, Shankill, Co Dublin
Down	2	Very Rev DR Chillingworth, 8 Upper Church Lane, Portadown, Craigavon, Co Armagh BT63 5JE
	2	JF Rankin, Gort-na-Grian, 111 Ballylesson Road, Ballylesson, Belfast 8
	2	WL Dermott, 8 Killinchy Road, Comber, Newtownards, Co Down BT23 5SW

Connor	3	Ven AET Harper, St John's Rectory, 86 Maryville Park, Belfast BT9 6LQ
	3	HT Morrison, Springhill, 60a Glenavy Road, Lisburn, Co Antrim BT28 3UT
	0	RH Kay, 19 Upper Station Road, Greenisland, Carrickfergus, Co Antrim
Limerick and Killaloe	3	Ven MJD Shannon, Kilcolman Rectory, Miltown, Co Kerry
	2	WT Morrow, 16 Kilbane, Castletroy, Co Limerick
	1	RW Benson, Templehollow, Killaloe, Co Clare
Tuam	1	Ven AM Previt�, The Rectory, Church Hill, Clifden, Co Galway
	3	Mrs CH Thomson, Luimnagh West, Corrandulla, Co Galway
	2	N Prins, Ballinlig, Beltra, Co Sligo
Meath and Kildare	2	Ven PHA Lawrence, The Rectory, Eastham Road, Bettystown, Co Meath
	3	JK Dunne, South Green, Kildare
	0	RF Colton, Ballycluff, Tullamore, Co Offaly

* Elected 2001

C CO-OPTED MEMBERS (12)

2	JRB Hewat, Rathmichael Lodge, Shankill, Co Dublin
0	TB McCormick, 11 Ontario Terrace, Dublin 6
3	GC Richards, 32 St Alban's Park, Dublin 4
0	JR McConnell, 10 Cadogan Park, Belfast BT9 6HG
2	GW Stirling, 3 Alma Road, Monkstown, Co Dublin
3	CG Walker, Belmont, 59 Monkstown Road, Blackrock, Co Dublin
2	The Hon Mr Justice DNO Budd, 5 Rowan Park Avenue, Blackrock, Co Dublin
1	The O'Donovan, Hollybrook House, Skibbereen, Co Cork
3	R Neill, Killegar, Enniskerry, Co Wicklow
0*	RL Nesbitt, 35 Wellington Road, Ballsbridge, Dublin 4
1*	HJ Saville, 22 Church Road, Boardmills, Lisburn BT27 6UP
0*	RP Wilson, 109 Ballyward Road, Castletwellan, Co Down BT31 9PS

* Co-opted 2001

The following are the names of those who retire in May 2002:

TB McCormick
CG Walker
GW Stirling
RP Wilson

NOTE

Rev Canon RD Harman and Lady Sheil as Honorary Secretaries of the General Synod also attend meetings of the Representative Body. (See page 28.)

COMMITTEES OF THE REPRESENTATIVE BODY

Membership details, number of meetings held between 1 January - 31 December 2001 and record of attendances are given hereunder.

EXECUTIVE COMMITTEE

(6 Meetings)

JF Rankin (6)
(Chairman)

The Archbishop of Armagh	(6)	Ven CT Pringle	(4)
The Archbishop of Dublin	(6)	Very Rev DR Chillingworth	(5)
The Bishop of Derry	(5)	Ven AET Harper	(4)
GC Richards	(6)	Mrs CH Thomson	(6)
JRB Hewat	(6)	RH Kay	(4)
DG Perrin	(6)	HT Morrison	(6)
S Gamble	(6)	RW Benson	(6)

ALLOCATIONS COMMITTEE

(4 Meetings)

GC Richards (4)
(Chairman)

The Archbishop of Armagh	(4)	WL Dermott	(3)
JE Stanley	(4)	Very Rev DR Chillingworth	(4)

INVESTMENT COMMITTEE

(9 Meetings)

JRB Hewat (8)
(Chairman)

HT Morrison	(9)	TB McCormick	(7)
GW Stirling	(7)	WL Dermott	(9)
The O'Morchoe	(7)	* R Neill	(1)

PROPERTY COMMITTEE

(5 Meetings)

S Gamble (4)
(Chairman)

RH Kay	(5)	Ven WD Johnston	(4)
RF Colton	(5)	Ven DS McLean	(5)
Ven REB White	(4)	GA Forbes	(3)
The O'Morchoe	(4)		

* Elected 2001

STIPENDS COMMITTEE

(3 Meetings)

DG Perrin (3)
(Chairman)

The Bishop of Cashel	(3)	Mrs HR Hicks	(2)
Ven CT Pringle	(2)	Ven DS McLean	(3)
RW Benson	(1)	JR McConnell	(2)
CG Walker	(3)	WT Morrow	(2)

LEGAL ADVISORY COMMITTEE

(1 Meeting)

The Hon Mr Justice DNO Budd (1)
(Chairman)

JW Wilson	(1)	RLK Mills	(1)
His Honour JG Buchanan	(1)	RL Nesbitt	(1)
AC Aston	(1)	LJW MacCann	(1)

LIBRARY AND ARCHIVES COMMITTEE

(3 Meetings)

Mrs CH Thomson (3)
(Chairman)

The Bishop of Meath	(3)	Ven REB White	(3)
The Archbishop of Dublin	(2)	JF Rankin	(3)
Advisory Members	–	WD Linton	(3)
	–	Dr K Milne	(3)
	– *	Rev Canon CA Empey	(1)

* Elected 2001

NOTE

The Representative Church Body (RCB) was incorporated by Charter in 1870 under the provisions of the Irish Church Act, 1869.

Its legal structure is that of charitable trustee or trust corporation with perpetual succession.

The main activities of the RCB involve management of investments, administration of trusts and deeds of covenant, payment of stipends and pensions, property and legal transactions and treasury management as well as supporting the core work of the Church by providing finance for the sustentation of the clergy and pensioners, training of ordinands, education, youth, communications etc. The RCB Library is the repository for the archives of the Church and the Library for the Church of Ireland Theological College and the Church at large. The committee structure is designed to reflect these mainline activities and responsibilities.

“Almighty God, we meet in your presence to exercise stewardship of the resources of this Church. Grant to us a clear mind and judgement in all things, a willingness to seek your will for the Church and an awareness of the trust and responsibility given to us. Guide us with your wisdom and lead us in the paths of truth. This we ask through Jesus Christ, our Lord. Amen.”

- *Prayer read at the commencement of all meetings of the Executive Committee.*

MISSION AND RESPONSIBILITY

The Representative Body, as a representative trustee for the Church, strives to operate within a framework of sound practice based on principles of integrity and accountability. Its historic and primary mission is to serve and support the Church's ministry with full legal accountability for its governance of property and financial assets. Over the long term, the Representative Body seeks to manage investments to obtain the best possible return for present and future beneficiaries and to work for improvements in clergy stipends and pensions.

FINANCIAL SUMMARY AND OVERVIEW

- The new Euro currency, which has been adopted by 12 states in the European Union, came into effect on 1 January 2002 from which date it has become the official currency of the Republic of Ireland. The Representative Body will continue to operate in sterling, however, for all aspects of its financial relationships and dealings with the clergy, parishes and dioceses in Northern Ireland. The Financial Statements for 2001, and the prior year comparatives, commencing at page 31, have been expressed in Euro (translating €1 at the fixed exchange rate of IR£0.787564 and at the variable rate prevailing at both year ends for sterling, ie Stg£0.6241 in 2000 and Stg£0.6085 in 2001).
- The exceptional growth in the Irish ‘Celtic Tiger’ economy was halted as the foot-and-mouth crisis, falling Government revenues and retrenchment in the technology (“high tech”) and tourism sectors began to have an impact in the latter part of 2001 notwithstanding a benign interest rate and inflation environment.
- Income from all sources excluding trust funds amounted to €6.677m in 2001 compared to €5.560m in 2000 or an increase of 20.08%. (See comment on page 14.)
Net operating costs after recoveries and charges amounted to €2.045m, an increase of 6.8% over 2000.
- The out-turn for 2001 is a surplus of €419,000 which has been transferred to Reserves. This surplus incorporates unexpended allocations (or over provisions) including vacancy savings and a change in the accounting treatment for communications and press office overheads. Allocations Reserve, held to protect against shortfalls in meeting the major financial commitments of the RB, amounts to €3.456m at the year end or approximately equivalent to 80% of one year's allocations.
- The introduction of Tax Relief for Donations to Eligible Charities and Approved Bodies under Section 45 of the Finance Act, 2001 has the potential to provide a welcome boost for parish finances in the Republic (see page 28).

ALLOCATIONS RECOMMENDED TO THE GENERAL SYNOD 2002

- Allocations recommended amount to €4.294m as compared to €4.089m in 2001. They generally reflect the higher levels of stipend increases over the last two years and related pension and national insurance funding as well as funding of capital expenditure on the construction of the new see house for Clogher, the acquisition of a temporary see house for Kilmore, two new houses provided to accommodate Theological College staff and an extension to the Gate Lodge at the College.
- The amounts listed hereunder represent the net amounts required after taking into account, where appropriate, income from endowment funds, the episcopal levy paid by all parishes/dioceses and any other sources of funding which offset the costs of financing ministry and other central commitments.

	2002 €	2001 €	2002 £	2001 £
GROUP A				
Episcopal Stipends and Expenses	766,085	710,316	421,937	442,185
<i>less</i> Episcopal Levy	(223,516)	(212,078)	(219,454)	(211,626)
	<u>542,569</u>	<u>498,238</u>	<u>202,483</u>	<u>210,559</u>
Deans of Residences/University Chaplains	54,744	62,621	124,448	127,826
Clerical Relief - Children's Allowances	40,000	40,632	20,500	25,500
- Central Church Fund	-	-	25,000	-
- Discretionary Grants	2,000	1,904	1,500	1,500
Stipend Fund	-	-	-	-
St Patrick's Cathedral, Dublin	26,609	24,752	-	-
Clergy Endowment Assurance	2,000	1,854	1,900	2,400
	<u>667,922</u>	<u>630,001</u>	<u>375,831</u>	<u>367,785</u>
GROUP B				
Clergy Pensions Fund - Escalation	338,858	329,017	328,397	354,142
Supplemental Fund Benefits				
- Retired Clergy, Widows, Spouses	205,617	181,741	17,667	19,403
Discretionary Grants				
- Retired Clergy	-	-	11,000	10,000
- Surviving Spouses	-	-	6,500	5,500
	<u>544,475</u>	<u>510,758</u>	<u>363,564</u>	<u>389,045</u>
GROUP C				
Training of Ordinands				
- CACTM Selection Conferences	25,000	-	-	-
- Students' Fees and Grants (net)	321,165	326,660	-	-
- Theological College (Operating Costs)	568,280	517,482	-	-
	<u>914,445</u>	<u>844,142</u>	<u>-</u>	<u>-</u>

GROUP D

General Synod/Standing Committee	179,377	238,443	110,739	137,869
Board of Education	35,008	24,439	88,031	87,256
Church of Ireland Youth Department	76,184	76,184	60,000	60,000
	<u>290,569</u>	<u>339,066</u>	<u>258,770</u>	<u>285,125</u>

GROUP E

Christian Stewardship	-	-	125,000	50,000
Lambeth Conference/Regional Meetings	4,268	-	6,000	-
RCB Library	6,650	6,349	4,725	4,500
The Church's Ministry of Healing	1,587	1,587	-	-
Regular Sunday Services in Irish	381	381	-	-
	<u>12,886</u>	<u>8,317</u>	<u>135,725</u>	<u>54,500</u>

Summary expressed in Euro as per General Fund Revenue Statement:

	2002	2001
A - Maintenance of the Stipendiary Ministry	1,285,557	1,219,338
B - Retired Clergy and Surviving Spouses	1,141,951	1,134,162
C - Training of Ordinands	914,445	844,142
D - General Synod Activities	715,828	795,949
E - Miscellaneous	235,934	95,647
	<u>€4,293,715</u>	<u>€4,089,238</u>

- Commentary on selected allocations**

Group A*Episcopal Stipends and Expenses*

This net allocation after allowing for endowment income and levies includes the budgeted costs and estimates for 2002 in respect of episcopal stipends, pension funding, national insurance, office, secretarial and travelling expenses, costs of heating, lighting and cleaning of see houses and upkeep of grounds together with amortised costs of past capital expenditure and an annual budget for routine property maintenance.

Group B*Clergy Pensions Fund – Escalation*

The cost of funding annual increases in pensions for those members of the fund who are directly in the service of the Church of Ireland is met from central funds. The current cost is circa €875,000 per annum, which is less than previously due to savings arising from the cessation of contributions for members who remain in service after age 65 (as enacted in 2001).

Group C

Training of Ordinands

The change in this allocation reflects a reduction in numbers of students in training for stipendiary ministry (from 37 to 31).

During the year a resolution from Connor Diocese expressed deep concern over the level of maintenance grants available to Ordinands and requested ‘that the matter of the level of maintenance grants to Ordinands of the Church of Ireland be addressed as a matter of urgency by both the Standing Committee and the Representative Church Body and that a significant uplift of levels of grant be considered without delay’. Subsequently, the Theological College Council set up a fact finding group consisting of representatives of the Council, the Representative Body, the Grants Committee, College Staff, Ordinands, Standing Committee and Church House. This group has not yet reported.

Current maintenance grants are pitched at €5,282 (married), €1,905 (single) plus an additional grant for married students living off campus of €2,099. In addition, all tuition fees, rooms and meals (during term time) are provided from central funds.

An additional €25,000 has been allocated under this heading to facilitate revised arrangements for CACTM Selection Conferences, as requested by the House of Bishops.

Group D

Church of Ireland Youth Department (CIYD)

The allocation of €76,184 and Stg£60,000 for CIYD has been maintained to allow CIYD time for, and to finance, planned reorganisation and implementation of new strategies designed to facilitate the better delivery of youth ministry at local level.

Group E

Christian Stewardship

This allocation is intended to cover all operating costs and liabilities up to 30 June 2002 in the light of the decision of the Stewardship Organisation to cease to exist in its present format as from that date. The decision to close follows from a major in-depth review of the role of stewardship in the modern era carried out by Mr John Truscott, a specialist Church consultant from England who has worked extensively with the Church in Northern Ireland.

A group representative of the Standing Committee, Representative Body and the House of Bishops will study the theological and practical recommendations of the comprehensive and challenging Truscott Report in relation to the future shape and role of stewardship but it is not anticipated that there will be an equivalent organisation to the present Stewardship Organisation in place when it stands down and the office in Belfast closes in June.

INVESTMENTS AND MARKETS

- All the major equity markets lost ground in 2001, notwithstanding a rally in the last quarter, reflecting a continued downturn in the global economic cycle, accelerated by the tragic events of September 11, and a sharp decline in business confidence in the USA, Japan and Germany.
- Fixed interest stocks outperformed equities in 2001 as investors sought refuge from the turbulent equity markets. Despite the dramatic reduction in interest rates in the USA and improving inventory levels it is doubtful when there will be a resumption of sustainable growth in the American economy. European interest rates were also cut in 2001 but economic recovery in the Eurozone is far from assured and further cuts by the ECB may be necessary although it (the ECB) is somewhat constrained by its inflation target.
- The debt default in Argentina, the massive Enron bankruptcy, the Elan accounting controversy and the losses incurred by Allied Irish Bank in its US operations are a reminder to investors of the need for prudent risk management while the technology, media and telecommunications sectors (TMT) have led the way in deteriorating earnings announcements and valuations.
- A rapid recovery in economic growth could stoke inflation but most commentators believe inflation is likely to remain benign as long as energy prices remain muted and with rising unemployment easing wage increase pressures.
- Investors have begun to anticipate economic recovery and an improvement in corporate profitability in 2002, perhaps in the second half of the year with the impact of the lower interest rates and stable energy costs prompting the possibility of greater industrial production and activity.
- The Representative Body has been cautioned that maintaining high income levels in the current economic and investment climate is not sustainable and could damage long term capital and income performance. In these respects, it is anticipated that there will be little increase in RB income from its investment portfolio over the next three years.
- Valuations of the various portfolios and comparative figures at year end were as follows:

Portfolio	Valuations		Total Return
	<u>2001</u>	<u>2000</u>	
<i>General Funds</i>			
UK and Foreign	£83,235,936	£92,754,292	-7.9%
Irish	€31,999,018	€31,289,856	+5.6%
<i>Clergy Pensions Fund</i>			
Northern Ireland	£40,009,628	£43,359,751	-5.5%
Republic of Ireland	€54,150,746	€56,122,762	-1.5%

Specific Trusts

UK and Foreign	£14,774,521	£19,874,694	-10.5%
Irish	€42,220,558	€50,199,695	+7.8%
RB Unit Trust	€21,116,462	€20,567,775	+8.2%
RB General Unit Trust (RI)	€83,388,843	€72,291,420	+0.7%
RB General Unit Trust (NI)	£13,024,474	£11,597,494	-3.0%

The underlying market value of the combined funds (expressed in Euro currency) decreased over the year from €499m (translated at €1 = £0.6241) to €481m (translated at €1 = £0.6085).

The comparable total return performances of relevant equity markets in 2001 were: Ireland +1.5%; UK FT All Share -12.9%; UK FT100 -13.8%; S&P Composite -11.9%.

- **Asset Management**

The General Fund (UK and Foreign) is managed from London by Lazard Asset Management.

The Clergy Pensions Funds (Republic of Ireland and Northern Ireland) are now managed by Bank of Ireland Asset Management (BIAM).

The Specific Trusts, Unit Trusts and part of the General Funds portfolios are managed by RCB staff reporting to the Investment Committee. General investment policy or strategy is to focus on capital and income growth and to seek to optimise the long term total return for the RCB and its trust beneficiaries.

The Investment Committee meets with its external managers on a regular basis to review policy, performance and investment strategy.

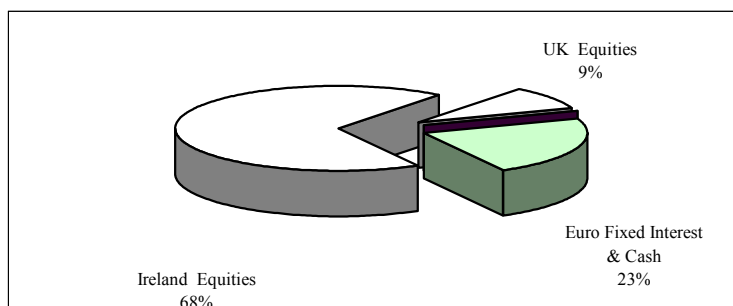
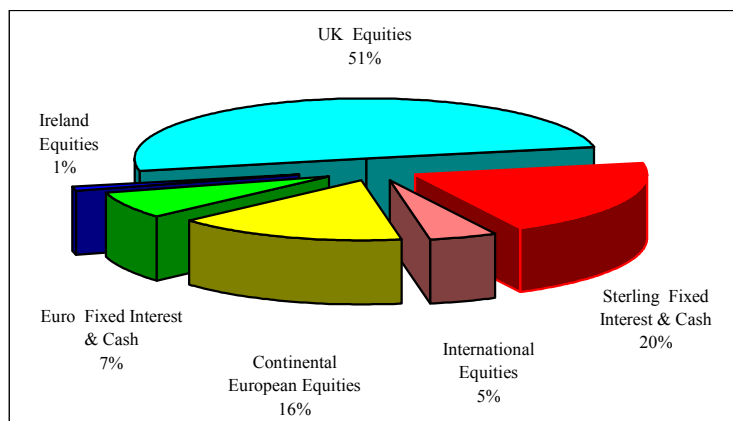
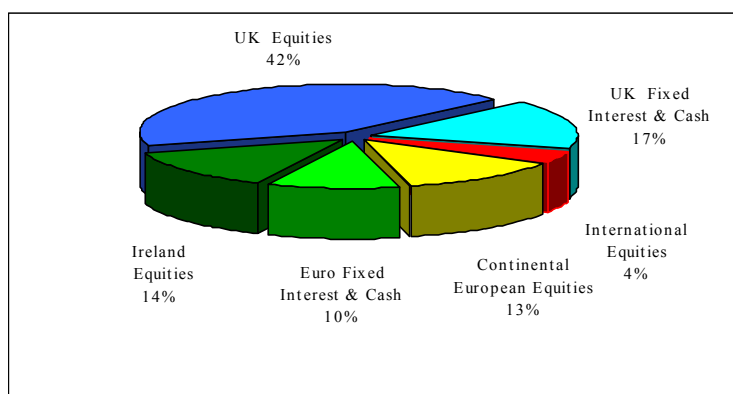
- **Ethical Review**

The Investment Committee continues to monitor and carry out an ethical assessment review at least once every year. In September, it reported to the Representative Body that it was satisfied that, at present, the investment managers are sensitive to the Church's concerns and expectations with regard to ethical and socially responsible investment which has in the past resulted in the sale of some investments while others are kept under review.

The Committee reviewed the Church of England Ethical Investment Group report '*Striking the Right Balance*' and later joined the Church Investors Group in London, the Chief Officer attending a meeting at Wesley's Chapel in November on its behalf.

- **Mr Archie Hampton (deceased)**

The Investment Committee has noted with regret the death of Mr Archie Hampton in January 2002 after a long illness and following his premature retirement in 1996. The Committee acknowledges his most significant contribution to the building up and management of the General Funds and Specific Trusts portfolios over a lengthy career in Church House and in particular his seventeen years' service as Investment Manager from 1979 to 1996 during which time he was also responsible for the successful setting up and performance of the various Unit Trusts of the Representative Body.

GENERAL FUNDS PORTFOLIO – 31 DECEMBER 2001**Under in-house management****€32m****Under Lazard management****£83.2m (€136.8m)****Combined portfolio****€168.8m**

CLERGY REMUNERATION AND BENEFITS

- **Minimum Approved Stipends/Quinquennial Report**

The Constitution of the Church of Ireland requires that the Representative Body report every fifth year on the implementation of section 51 of Chapter IV and whether any amendment is expedient or necessary.

Since the last quinquennial report in 1997 statutory minimum stipends have increased from £13,850 - £19,792 (+42.90%) and IR£14,465 or €18,366 - €26,609 (+44.88%). In the same period headline inflation has increased by 10.58% in the UK and by 16.48% in the Republic. The differentials between the two jurisdictions have widened by a margin of €5,916 over the period mainly due to the strength of sterling over the Euro (sterling having strengthened from €0.7787 to €0.6085 or by 21.85%).

Since the CRAB report in 1991 minimum stipends in both jurisdictions have been increased consistently in excess of inflation with a view to avoiding the need for periodic large adjustments. Nevertheless, following a survey and consultation with the Diocesan Councils in 1998 regarding general levels of stipend and related matters, it was agreed that stipends should be increased by £2,400 in two stages (in addition to routine annual increases) to reflect a consensus that stipends had again lagged the 'market' and fallen below what was regarded as an appropriate level. Although placing additional financial burdens on hard pressed parochial finances, these special increases were awarded during 2000 and 2001.

While inflation remains an important element in determining annual increases in stipends, the Stipends Committee also pays due regard to average earnings growth and to pensions and to other funding considerations. Subject to that reservation, the Representative Body is satisfied that no amendment to the Constitution is expedient or necessary at this time.

- **Minimum Approved Stipends 2003**

The following minimum stipends are recommended for approval by the General Synod to take effect from 1 January 2003:

	Current (2002)	New (2003)	Equivalent
Northern Ireland	£19,792	£20,386	€33,502
Republic of Ireland	€26,609	€27,940	€27,940

The recommended values represent increases of 5% (Republic of Ireland) and 3% (Northern Ireland) having regard to inflation and national agreements/average earnings increases generally.

- **Locomotory Allowances**

The approved pence per mile rates for locomotory allowances, based on Civil/Public Service rates are as follows:

		Northern Ireland
Per mile:	first 8,500 miles	49.10p
	over 8,500 miles	13.50p
		Republic of Ireland
Per mile:	first 4,000 miles	96.04c
	over 4,000 miles	43.92c

- **Clergy Housing**

The Stipends Committee has reviewed the report of the Clergy Stipends Review Group in England entitled '*Generosity and Sacrifice*'. This comprehensive report mirrors the scope of the CRAB report in 1990/1991 as it comments on stipend levels, housing, pensions, clergy expenses, taxation and the general issues of security and 'affordability'.

The section of the report dealing with the subject of housing is summarised on page 69.

Copies of the full report may be purchased from Church House Publishing, Church House, Great Smith Street, London SW1P 3NZ (cost Stg£8.95).

- **Children's Allowances Scheme**

This scheme is designed to assist clergy and surviving spouses with the cost of secondary school education, or higher level education leading to primary qualifications including certificate, diploma and degree.

Grants are paid on a per capita basis, without any form of means test, in respect of each child as follows:

	Republic of Ireland	Northern Ireland
Over 11 attending Secondary School	€450	£90
Third Level Students (up to age 23)	€260	£350
Eligible Orphans	€450	£350

Grants may be paid in respect of a child under 11 years of age where such child is in residence at a boarding school or, in exceptional cases, in respect of a student who may be over age 23. In either case, grants are at the sole discretion of the Representative Body.

Grants are also available from other sources eg Clergy Sons, Clergy Daughters, Secondary Education Committee (Republic of Ireland only), Jubilee Fund.

- **Clergy Car Loans**

Car loans for clergy are advanced by the Representative Body in accordance with the following formula, linked to the statutory Minimum Approved Stipend (MAS):

	New Cars	Used Cars
Maximum Loan	MAS x 2/3	MAS x 1/2
Maximum Term	4 years	3 years
Interest rate (fixed)	8%	8%

This ratio of maximum loan to minimum stipend is designed to maintain a reasonable relationship between borrowing capacity and ability to pay. At 31 December 2001 there were 176 loans outstanding with a total value of €1.236m.

- **Meeting with the Diocesan Secretaries**

A meeting between the Stipends Committee and the Diocesan Secretaries was held in June 2001. This enabled a useful exchange of views and concerns in relation both to ministry and to the new incentives to tax effective giving in the Republic.

PROPERTY AND TRUSTS

- **Roles and Responsibilities**

As the legal owner of the vast majority of Church of Ireland properties held in trust for the Church, the Representative Body has both a statutory function as laid down in Chapter XIV of the Constitution and a general duty of care under the common law. Property transactions by their nature involve strategic, technical and legal issues which must be considered in great detail and processed with accuracy and technical certainty. While the procedure for dealing with Church property may appear to be cumbersome and bureaucratic from time to time given the chain of decision making from Select Vestry through Diocese and finally by the Representative Body in its corporate legal role, it is a consistent, careful and transparent process which reflects this duty of care to past, present and future generations and the legal responsibilities of trustees and custodians.

- **Title and Contract Issues**

Timely notification of potential property transactions taking account of the time which can elapse for procedural reasons is always helpful especially where a title, underlying trust, covenant or mapping problem emerges on investigation. It is important, too, that no implied contracts are entered into between local parish representatives and contractors or developers prior to formal approvals being given by the Representative Body and all legal formalities having been observed.

- **Church Fabric Fund**

The Church Fabric Fund (Chapter X of the Constitution) is held by the Representative Body to make grants to defray ‘the costs, in whole or in part, of restoration or repair of the fabric of any church or chapel, if same is vested in it, and it is satisfied that it is in use and certified by the diocesan council to be essential for worship by the Church of Ireland’. Grants in excess of €83,000 (IR£66,000) and Stg£25,000 were made on the recommendations of the Primate in 2001. Applications for grants, subject to criteria, are considered in April and November (details from Church House, Dublin).

- **Marshall Beresford Fund**

Grants in excess of €50,000 (IR£40,000) and Stg£43,500 for repairs to churches were made from the Beresford Fund in 2001. The history and origins of this fund lie in the granting of a generous pension to Viscount Beresford, for himself and two succeeding lives after him, by the King of Portugal as a reward for commanding and organising the army of Portugal during the Napoleonic wars. On the death of the third pensioner, Mr Philip Beresford Hope, in 1916 accumulated capital was left with trustees for the benefit of the Irish branch of the United Church of England and Ireland in accordance with the specific terms of a deed executed by the second pensioner dated 18 July 1849. The High Court of Justice in London,



Viscount Beresford (source: RCB Library)

Chancery Division interpreted and determined in February 1917 that the income of the fund should be applied to the benefit of the Church of Ireland on the trusts of the 1849 deed. The allocation of the income, in accordance with the trusts, fell to the Archbishop of Armagh who continues to do so in conjunction with his recommendations for grant assistance from the Church Fabric Fund.

- **See (Kilmore)**

The future of the See House and lands continues to be explored and, to date, three meetings between representatives of the Dioceses and the RCB Property Committee have been held in Cavan. An Archaeological and Historical Survey was carried out by Margaret Gowen and Co and an Options Appraisal by Consarc Conservation to assist in these deliberations. Mr Dawson Stelfox of Consarc is advising the Representative Body and attended the last meeting in Cavan on 15 January 2002 at which he made a presentation and responded to questions. It is hoped to reach a



consensus as to the best use of the property in future paying due regard to its history, location and size (the main house extends to 17,500 square feet over four floors, the inner and outer courtyards containing a further 9,000 square feet giving circa 26,500 square feet in total).

The See House, Cavan (Kilmore)

- **Listed Places of Worship Grant Scheme**
(applicable in the UK)

The Department of Culture, Media and Sport (DCMS) launched the grant scheme, in lieu of a VAT reduction on 4 December 2001.

The Scheme is designed to return in grant aid the difference between 5% and the actual amount spent on VAT on eligible repairs and maintenance to listed places of worship carried out on or after 1 April 2001. The minimum value of works eligible for the scheme is Stg£1,000 (excluding VAT).

The Scheme will end in March 2003 as it is hoped that by then the European Union Commission will have agreed to allow a reduction to 5% of 'the permitted reduced rates in the 6th VAT Directive'.

Parishes in Northern Ireland were circulated with details of the Scheme together with DCMS guidance notes in December 2001 (by Church House, Dublin).

- **Disability Discrimination Act, 1995**
(applicable in the UK)

From 1 October 2004, the Church will be obliged to take reasonable steps to remove, alter, or provide means of avoiding physical features that make it impossible or unreasonably difficult for disabled persons to use its services.

While the Act does not define what is meant by ‘reasonable steps’ or ‘unreasonably difficult’ parishes should have made an assessment of their responsibilities under the law when fully implemented well in advance of the effective date.

‘It is important that those responsible for churches, when considering matters relating to the development, adaptation and alteration of their buildings, should be in a position to reach reasonable and balanced outcomes. These outcomes should both meet fully and generously the needs of people with disabilities who wish to have access to the wide range of services the church is providing, and also respect the historic character of the building’ (extract from an advisory note issued by the Council for the Care of Churches in England).

Suggested reading: *‘Widening the eye of the needle’* (Church House Publishing, London).

- **Architectural Heritage Protection Guidelines for Planning Authorities**
(applicable in the Republic of Ireland)

Representatives of the Roman Catholic, Presbyterian and Methodist Churches and the Church of Ireland have been engaged in consultations with the Department of the Arts, Heritage, Gaeltacht and the Islands as well as Dúchas, the Heritage Service to seek to finalise guidance in relation to the interiors of places of worship and the requirements of the Local Government (Planning and Development) Acts. These consultations have emphasised concerns that a Church must retain proper control over form and order of worship in a continuously evolving liturgical process and that the intrusion of the planning process into the arrangement of interiors of places of worship may impede the continued use of churches ie where sub-division and flexible arrangements are essential features of continuing witness and worship.

The Guidelines launched by the Minister in December last make it clear that the section concerning places of worship has *draft* only status as consultations have not been concluded at this stage. The Church Leaders have also made representations to the Authorities in these respects.

The impact of the legislation generally is regarded as too restrictive and even repressive with serious financial potential for the care, maintenance and redundancy of church property for the future.

Further representations were made on behalf of the four churches in February 2002.

- **Historic Churches**

In September, Cork, Cloyne and Ross Diocesan Council resolved

‘That, in view of the difficulties being experienced by small parishes in maintaining churches of national heritage significance, and the obvious necessity for substantial state assistance if these buildings are to be preserved, the Diocesan Council requests the General Synod Standing Committee to approach the appropriate state agencies with a view to obtaining such assistance.’

This matter was referred to the Representative Body by the Standing Committee with a view to setting up a specialist group or small expert committee for making an approach as requested. The following were appointed to the group in March 2002:

Rt Rev AET Harper, Bishop of Connor
Mr Robert Neill
Mr Nicholas Prins

- **Insurance**

The Ecclesiastical Insurance Office (EIO) has for some time been engaged in valuing church buildings throughout the Republic and encouraging parishes to upgrade insurance cover to more realistic levels or what the EIO describes as ‘Proper Insured Value’. Results of their surveys have shown that average sums insured are only slightly more than 40% of the rebuilding valuation and consequently EIO have offered four alternative insurance options ranging from 35% of value to 100% with related premiums and varying covers including an excess clause where partial cover is taken.

A meeting between EIO and Diocesan Secretaries was held in Church House, Dublin in December at which the alternative options were explored and explained.

The policy of the Representative Body has been that churches should generally be insured for the sum that in the event of total destruction would enable a suitable modern church of appropriate size to be built as a replacement church (depending on the needs of the local situation). However, this may not now be totally appropriate having regard to the provisions of the Planning and Development Act (fully implemented) and the powers of Local Authorities to insist on reinstatement.

Insurance premiums generally have greatly increased as a consequence of the events of September 11, losses on public and employers’ liability risks and the under-insurance problem.

- **Policy**

While there are no ready made solutions, these interrelated issues of insurance, heritage, planning restrictions, liturgical freedom (to order church interior space) will continue to be examined in consultation with insurers, legal advisers and local authorities. It is hoped to issue policy guidelines and advice to all parishes during 2002.

- **Safety and Parish Premises**

Attention is drawn to Health and Safety legislation in both jurisdictions and in particular to the ‘occupiers’ duty of care to visitors and recreational users of church property. It is imperative that each parish should have a formal health and safety statement and that parish premises should meet, at the very least, basic safety standards which would include fire precautions, provision of first aid kits, precautions for storage of cleaning chemicals and/or any inflammable materials, an accident/incident log book, provision of non slip surfaces in appropriate areas and an evacuation strategy.

Regular inspection of bells and the towers which house them is particularly recommended, to check for signs of metal fatigue or any weakening of structural supports.

Sample Health and Safety Statements have been issued by EIO to all parishes insured with them.

LEGAL OPINIONS

The Legal Advisory Committee gave legal opinions in relation to the following issues in 2001:

- **Trusts of Sustentation**

The Committee was asked *‘May lump sum payments, made out of General Funds held by the Representative Body under its general trust of sustentation, or a fund set up using General Funds, be paid to clergy by way of severance to enable them to leave ministry?’*

The Committee gave the following opinion:

It is the Opinion of this Committee that the General Funds may be used solely for purposes of benefit to the Church. If the funds are to be legitimately used for a particular purpose, therefore, it is necessary to characterise that purpose as being of support and benefit to the Church.

In this context, it is helpful to consider the recent Report of the Commission on Ministry, published in the Book of Reports to Synod 2000, which first proposed the introduction of severance support. Under the heading “Moving out of Stipendiary Ministry”, the Commission recommends that severance support be made available to members of the clergy who wish to leave because their ministry has broken down or they have lost their vocation. The argument can be made that the decision of such persons to leave the ministry is of benefit to, and indeed necessary for, the wellbeing and ministry of the Church as a whole and, on such a basis, this is an appropriate use of the General Funds. In other words, by facilitating the removal of clergymen whose ministries are unsuccessful, such use of funds would, in a broad sense, constitute a contribution to the sustentation of the Church.

It is the opinion of the Legal Advisory Committee that in modern times a severance payment made to facilitate a withdrawal by clergy from the stipendiary ministry even if the payment is by way of lump sum, is clearly recognisable as analogous to stipend payments or pension or superannuation payments made to clergy and as such is within the trust for “sustentation”.

- **Disposal of Glebeland (at undervalue)**

The Committee was asked whether it was within the powers of the RCB to authorise a transfer of portion of Kilternan Parish glebeland at under market value for purposes of the development of a nursing home and sheltered accommodation by Cowper Care Centre Limited, a company limited by guarantee with full charitable status and beneficially owned by the Diocese of Dublin, subject to the approval of the Commissioners of Charitable Donations and Bequests in accordance with the provisions of section 34 (2) of the Charities Act, 1961 as amended by section 11 (2) of the Charities Act 1973.

The Committee gave an opinion in the affirmative subject to criteria and conditions being satisfied. The full text of this opinion will be found in Appendix C on page 63.

LIBRARY AND ARCHIVES COMMITTEE

- **Library Development**

The exterior of the building was re-painted, exterior security cameras and lights were installed, new signage was erected, and the surrounding trees were pruned.

- **Readership**

The numbers of reader visits and loans of printed books rose above the levels for 2000 as the number of archives and manuscripts which were produced for researchers continued to grow as the role of the Library as a place of first resort for all who are interested in the history and development of the Church of Ireland became increasingly widely known.

Induction sessions were given by the Library staff for new ordinands in the Theological College, for new candidates for the auxiliary ministry and for trainee lay readers. In addition to the normal opening hours the Library remained open until 7.30pm on the Friday evenings when the candidates for the auxiliary ministry were resident in the Theological College.

- **Allocations**

The General Synod allocated IR£4,400 and £4,500 for the purchase of books and IR£600 for conservation. This was generously augmented from the following sources:

Armagh diocese (£400); Cashel, Waterford and Lismore dioceses (IR£50); Cork, Cloyne and Ross dioceses (IR£350); Dame Violet Wills Charitable Trust, Bristol (£100); Derry and Raphoe dioceses (£500); Down and Dromore dioceses (£600); Dublin and Glendalough dioceses (IR£250); Ferns diocese (IR£50); Limerick, Killaloe and Ardfert dioceses (IR£200); Meath and Kildare dioceses (IR£300); Tuam, Killala and Achonry dioceses (IR£250).

- **Accessions**

Books continued to be purchased to meet the requirements of those in training for the ministry and for the needs of the wider church. Individual authors who had used the Library presented copies of their books, and the Library's collections continued to be augmented by gifts from retired clergy and laity among whom were Ms Janet Barcroft, Canon John Bartlett, Canon Jerram Burrows, The Revd Lionel Mackey, Canon Brian Mayne, the Very Revd Gilbert Mayes and Revd David Muir. The theological books of the late Very Revd Maurice Carey were presented to the Library and a selection was made from the collections of the Diocesan Library in Belfast.

The principal archival accessions were records from some 180 parishes, the transfer of many of which were prompted by the Committee's recommendation that parish registers should be closed at the end of the year 2000. The Library now manages records from over 780 parishes. Additional transfers of records were made by the dioceses of Ossory, Ferns and Leighlin and Tuam and by the administration in Church of Ireland House, Dublin, while Professor John Bartlett assiduously collected and transferred records relating to the Divinity Hostel and the Theological College. In addition Professor Bartlett deposited a collection of his sermons as did Canon Michael Burrows.

- **Archives Cataloguing**

In addition to the routine cataloguing of parish record collections the cataloguing of the Meath diocesan archives was completed as was the listing of the records of the Harcourt Home, Dublin. The employment of two student archivists during the summer by St Patrick's Cathedral, Dublin, provided an opportunity to make further progress with arranging and listing the archives of the cathedral in the Library.

- **Church Plate**

Work continued on the creation of a definitive data base of church plate. At the end of the year 2001, 83 per cent of the inventories had been returned and checked. The work in the dioceses of Clogher, Ferns, Leighlin, Kilmore and Waterford has been completed and most of the other dioceses have returned in excess of 70 per cent of their inventories. However, significant work remains to be done in the dioceses of Cashel, Emly and Lismore.

- **Portraits**

The portrait collections in the See House, Cavan, and the Palace, Kilkenny, were surveyed. The Committee is continuing to examine how the photography of the diocesan portrait collections might be funded and how provision might be made for the appropriate storage of portraits which are not hung. The Executive Committee approved an estimate to clean two portraits in the See House, Dublin.

- **Outreach**

The seventh volume in the Library's parish register series was the *Register of the parish of Leixlip, Co Kildare, 1665-1778* edited by Suzanne Pegley. The first volume in a new "Texts and Calendars" series was *The vestry records of the parish of St John the Evangelist, Dublin, 1595-1658*, edited by Dr Raymond Gillespie. This was published for the Library by Four Courts Press, Dublin, and was financially supported by the Heritage Council.

Lectures and addresses on the library and its resources were given to the MA in Local History students in NUI-Maynooth, the Higher Diploma in Archives students in UCD, ordinands in the Theological College, the Church of Ireland Historical Society and the Irish Genealogical Congress.

The Library staff facilitated two television programmes, in Tullyally Castle and in Dublin Castle, relating to the 150th anniversary of the death of the Duke of Wellington.

The Library hosted four seminars for MA students in Modern History in NUI-Maynooth and provided an introductory seminar for architects involved in the MA in Conservation in UCD.

Materials from the Library's collections were used, *inter alia*, in the Treasury exhibition in Christ Church Cathedral, Dublin; *Clergy of Dublin & Glendalough* edited by Mr Ronnie Wallace; *An Englishwoman in Belfast*, Dr Oonagh Walshe's edition of the writings of the Library's founder Miss Rosamund Stephen; and Dr Vivien Noakes' edition of the works of the poet, Edward Lear.

MISCELLANEOUS AND GENERAL

- **Deposit Interest (Rates)**

The rates of interest allowed or charged by the Representative Body are linked to the rates ruling from time to time in the Money Market. The following rates of interest were applied by the Representative Body in respect of the year 2001:

QUARTER ENDED	IR£		£	
	Dr %	Cr %	Dr %	Cr %
31 March	7.00	4.50	6.00	5.50
30 June	6.75	4.50	5.25	4.75
30 September	6.75	4.25	5.00	4.60
31 December	5.75	3.50	4.25	3.85

These rates only apply to revenue balances to credit of diocesan and other accounts and not to permanent capital other than in cases where, for some reason, there may be a delay in making a long term investment (eg proceeds of sales of glebes). Interest is calculated on daily balances and time weighted.

- **Deeds of Covenant and Gift Aid (Northern Ireland)**

The total value of the subscriptions collected under deed of covenant and Gift Aid on behalf of parishes in 2001 was £4,593,444 to which the income tax recovered by the Representative Body added £1,308,922 to give a total of £5,902,367 as compared with £6,002,368 in the previous year (reflecting the reduction in the tax rate from 23% to 22%).

The Inland Revenue will carry out an audit of income tax claims made and underlying records during May 2002. The need to maintain an accurate audit trail of payments by donors to parish funds has been emphasised regularly and seminars have been conducted throughout Northern Ireland in 1999 and 2000.

- **Tax Relief for Charities in the Republic of Ireland**

The Finance Act 2001 (section 45) brought good news for charities in the Republic for tax efficient giving. From 6 April 2001 tax relief is available on donations of €250 or greater from both individuals and corporate donors to eligible charities and approved bodies (€185 in the short tax year April to 31 December 2001 when the Republic tax year will switch to a calendar year basis).

Tax relief will be applied at the donor's marginal rate but how the relief will be applied depends on whether the donor is a PAYE donor or self assessed. In the former case the charity reclaims the tax directly from the Revenue and in the latter case the donor claims relief as if the donation were an expense. Corporate donors will also claim relief on qualifying donations in similar fashion to trading expenses.

The RCB hosted a number of seminars throughout the Republic during the Autumn to promote the new scheme explaining issues regarding charity recognition, registration, use of forms, need for a proper audit trail and procedures.

- **Data Protection Act 1998 (UK)**

The Act, which is based on the European Union Directive 95/46/EC, came into force on 1 March 2000 with full implementation on 24 October 2001. It replaces the 1984 Act with broader and more detailed provisions which extend data protection to paper based files held within structured filing systems (in addition to computerised systems).

Clergy, parish administrators and leaders need to be aware of the implications of the new requirements and the eight principles relating to 'Fair Processing' together with the rules concerning Subject Access Requests and Notification.

The Data Protection Commissioner's Office will advise if requested and a wealth of information is available on the internet at www.dataprotection.gov.uk.

- **The Church Hymnal**

A Civil Bill has been served on the Representative Body, the Standing Committee and Ballymacash Parish in relation to a claim concerning an alleged failure to comply with the provisions of the Disability Discrimination Act, 1995 (consideration of need for and provision of a Braille edition of the new Hymnal).

- **Policy and Co-ordination Advisory Committee**

Following a recommendation from the Advisory Committee to the Representative Body and the Standing Committee it has been agreed that the Chief Officer, in a non-voting capacity, should attend meetings of the Standing Committee and that two of the Honorary Secretaries of the General Synod should attend meetings of the Representative Body (one also attending meetings of the Executive Committee).

- **Auditors/Audit Committee**

The Audit Committee, chaired by Mr Geoffrey Perrin, consists of four members of the Representative Body appointed by the Executive Committee. The Committee meets twice yearly with the external auditors, PricewaterhouseCoopers, to review the scope of the audit programme prior to audit, the outcomes for the year when the audit is completed and any issues which may arise therefrom.

A new financial reporting standard concerning retirement benefit schemes for employees (FRS 17), has been incorporated into the Notes to the Financial Statements.

- **Inflation Statistics (5 year review)**

Year on year (December)	UK (RP Index)	Republic of Ireland (CP Index)
1997	3.6%	1.5%
1998	2.8%	1.7%
1999	1.8%	3.4%
2000	2.9%	5.9%
2001	0.7%	4.2%

- **Donations and Bequests**

A full list of donations and bequests to the Representative Body for parishes, dioceses and special trusts is given at the end of this report.

- **Capital Taxes**

Reference has been made in previous reports to the various taxes, whether on capital or income, which may affect residents in the Republic of Ireland or the United Kingdom. Because of these taxes a person wishing to contribute to the Church may find it advantageous to do so by means of a capital donation.

- **Form of Bequest**

Attention is drawn to the provision contained in the Form of Bequest printed in the final pages of this report, whereby the Representative Body, as Trustee, requests permission to invest in any investments or securities whatsoever in its sole discretion. Circumstances may alter from time to time and it is desirable that there should be freedom to act in the best interests of the parochial or other fund concerned.

- **Trusts for Graves**

The Representative Body does not accept any trust for the provision, maintenance or improvement of a tomb, vault, grave, tombstone or other memorial to a deceased person unless a specific benefit will accrue to the parish concerned.

RESOLUTIONS RECOMMENDED TO THE GENERAL SYNOD

The Representative Body recommends that the following resolutions be adopted by the General Synod:

I. Allocations




That the General Synod hereby authorises the Representative Body to make the following allocations from the balance on the General Funds Revenue Account for the year ended 31 December 2001:

	€
Group A – Maintenance of the Stipendiary Ministry	1,285,557
Group B – Retired Clergy and Surviving Spouses	1,141,951
Group C – Training of Ordinands	914,445
Group D – General Synod Activities	715,828
Group E – Miscellaneous Financing	235,934
	<hr/>
	4,293,715
	<hr/>

II. Minimum Approved Stipend

That, in accordance with Section 51 (1) of Chapter IV of the Constitution and with effect from 1 January 2003

- (a) no stipend shall be less than £20,386 per annum in Northern Ireland or €27,940 per annum in the Republic of Ireland in the case of an Incumbent or a clergyman appointed as Bishop's Curate under the provisions of Section 42 of Chapter IV or of a Diocesan Curate over the age of 30 years appointed under the provisions of Section 43 of Chapter IV.
- (b) the stipend for a Curate-Assistant shall be in accordance with the following scale:

<u>Year of Service</u>	<u>Annual Stipend</u>
First Year	75.0% of minimum stipend for incumbent
Second Year	77.5% 
Third Year	80.0% 
Fourth Year	82.5% 
Fifth and succeeding Years	85.0% 