

DIRECTORY

BOARDS

BENEFITS	
Report	61,111
BONCLARKEN	
Report	69,112
BRICE/SANDERS (CAMP JOY)	
Report	99,113
DUNLAP	
Report	86,114
ERSKINE COLLEGE AND SEMINARY	
Report	89,115
EXECUTIVE BOARD OF SYNOD	
Report	94,116-118
OUTREACH NORTH AMERICA	
Report	78,119
STEWARDSHIP	
Report	101,120
Allocation of Synod's Unrestricted Income	5
WORLD WITNESS	
Report	72,121,122

COMMISSION, STANDING AND SPECIAL COMMITTEES

CONFERENCES	
Report	57,106-107
INTER-CHURCH RELATIONS	
Report	50,108
INVESTMENT	
Report	52,108
MINISTER AND HIS WORK	
Report	54,109
NOMINATIONS	
Report	109,124
REVISIONS	
Report	60,110
THEOLOGICAL AND SOCIAL CONCERN	
Report	44

DIRECTORY

SPECIAL COMMITTEE ON NET ASSETS	
REALLOCATION	
Report.....	43
SPECIAL COMMITTEE ON RESTRUCTURING	
Report.....	11
SPECIAL COMMITTEE ON RETIREMENT FUND	
CRISIS STUDY	
Report.....	14
SPECIAL COMMITTEE ON STATISTICAL REPORT	
REVISION	
Report.....	30
SPECIAL COMMITTEE ON WOMEN DEACON STUDY	
Report.....	32
SPECIAL JUDICAL COMMITTEE	
Report.....	40
MEMORIALS	123

REFERENCES

PRESBYTERY REFERENCES

Benefits	68(3,4,5)
Bonclarken.....	72(3)
Memorials.....	124,125
Nominations.....	125(2,3)
Stewardship.....	103(2)

SESSIONAL REFERENCES

Benefits	68(2-3)
Nominations.....	125(4)
Stewardship.....	103(2,3,4)

AGENCY/BOARD REFERENCES

All Boards/Commission/Committees ..	13(2),72(3),103(5,7),124(7)
Bonclarken.....	72(3)
Central Services	99,103(1,8)
Outreach North America.....	14(1)
World Witness	14(1)

DIRECTORY

MISCELLANEOUS REFERENCES

ARP Defined Benefit Recapitalization Plan	103(2)
Brice/Sanders (Camp Joy).....	105,122
Budgets	107-124
Canadian Reformed Churches.....	50,51(1),130
Central Services	99,103(1,8)
Christmas Benevolent Fund	68
<i>Collaborate</i>	98(4)
Communion	124
Complaint.....	3,4
Congregational Meeting Quorum	123
Defined Benefit Plan Beneficiaries	30
Denominational Examinations	56(2)
Denominational Min.Fund (DMF)	72(2),103(4)
EPC	40,51(3),95
Election of Moderator-Elect	130
Election of Vice Moderator-Elect.....	130
Executive Board	101
<i>Form of Government</i>	123
Grace Presbytery.....	123
Manual of Authorities and Duties (MAD)	59(3),84(2),85
Marriage, Validity of.....	45(2)
Minister & His Work.....	56(3)
Ministerial Relief Fund	44(3)
Moderator's Monthly Emphases	98(2),99
NAPARC	52(5)
Needs Analysis	125(7)
Orientation	98(3)
Orthodox Presbyterian Church (OPC)	57
Overtures	3
PCA	52(4)
PRCC	56(1),59
RCUS	52(4)
RPCNA	52(4),130
Recusal	4
Ross, Mark (Comments)	35,37

DIRECTORY

Special Committee on Net Asset Reallocation.....	44(1)
Special Committee (Church Officers/Secret Societies).....	45(2)
Special Committee on Restructuring	13(3)
Special Committee on Statistical Reports	31(2)
Special Committee to Study Retirement Fund Crisis	22(1,2)
Special Committee on Women Deacons Study	32,34(1,2)
Special Judicial Committee (Prato)	40,43
Special Offering	68(2),103(6)
Stewardship.....	4
Synod 2024.....	72(1)
Synod 2025.....	72(1)
Synod Report Template	13(2)
Tennessee-Alabama Presbytery.....	124
Theological and Social Concerns.....	45(1,2,3)
URC	51(2)
Validity of Marriage.....	45(2)
Vice Moderator	43
Women Deacons	34(1,2)
World Focus	99,132
World Witness	99

MEMORIALS

Grace Presbytery.....	123
Tennessee-Alabama Presbytery.....	124

MOTIONS/RESOLUTIONS

Acting Clerk	3
ARPWM Greetings.....	11
Benefits	30
Canadian Reformed Churches.....	50
Committee on Administration.....	30
Deacons	40
Defined Benefits Plan Beneficiaries.....	30
Executive Board	99
Final Reading of the Minutes.....	130
Final Roll Call.....	130

DIRECTORY

Moderator's Challenge	10
Nominations.....	30
Retiring Moderator's Address	9
Special Committee to Investigate Second Presbytery's Handling of Allegations Against Chuck Wilson.....	4

ADDRESSES/SERMONS

Adamson, Steven (Erskine)	93
ARPWM	10
Hakim, James (Sermon)	59
James, Mark (Remarks).....	38
Kingswood, Jeff (Sermon)	59
McKay, Bill (Retiring Moderator's Address).....	6
Patrick, Rob (Moderator's Challenge)	9
Ross, Mark (Remarks)	40
Smith, Mackay (Sermon)	37

APPENDIX

Tributes

Reverend Jose Juan (J.J.) Diaz.....	131
Reverend Samuel (Barry) Eller	132
Reverend Ray A. King	134
Reverend James Loughner	138
Reverend David Shin	139
Reverend Greg Slater	140
List of Deceased Former Moderator and Ruling Elders.....	141
Official Roll of Synod 2022	143
Presbytery Reports	151
Statistical Information	
Introduction.....	162
Canadian Presbytery	166
Catawba Presbytery	168
First Presbytery	172
Florida Presbytery	176
Grace Presbytery	178
Mississippi Valley Presbytery	180
Northeast Presbytery	182

DIRECTORY

Second Presbytery	184
Tennessee-Alabama Presbytery.....	190
Virginia Presbytery.....	192

DIRECTORY

Boards/Commission,/Committee Listing

ARPWM.....	195,197
------------	---------

Boards:

Benefits	239
Bonclarken.....	240
Brice Sanders (Camp Joy)	241
Dunlap.....	242
Erskine College & Seminary	243
Executive Board	244
Outreach North America	245
Stewardship.....	246
World Witness	247

Committees:

Conferences	248
Inter-Church.....	249
Investment.....	250
Minister and His Work	251
Nominations.....	252
Revisions.....	253

Special Committees:

Church Officers/Secret Societies.....	256
Investigate Second Presbytery's Handling of Allegations Against Chuck Wilson.....	254
Net Assets Reallocation	255
Statistical Report Revision.....	255
Work of the Office of Deacon.....	256

Denominational Offices	195
Lay Persons Assigned to Boards/Committees.....	231

DIRECTORY

Ministers (serving congregations).....	198
Ministers (all)	203
Mission Developers.....	225
Presbytery Clerks	197
Students/Licentiates	223
Synod Officers.....	257
World Witness Missionaries	228

CHURCHES BY PRESBYTERY

Church Directory (Alphabetical).....	259
Canadian Presbytery	267
Catawba Presbytery	268
First Presbytery	273
Florida Presbytery	278
Grace Presbytery	281
Mississippi Valley Presbytery	283
Northeast Presbytery	286
Second Presbytery	289
Tennessee-Alabama Presbytery	292
Virginia Presbytery	294

SUCCESSION OF MODERATORS	296
---------------------------------------	-----

RULES OF PROCEDURE	304
---------------------------------	-----

PURPOSE STATEMENT	Inside Back Cover
--------------------------------	-------------------

MINUTES OF GENERAL SYNOD

MINUTES

OF THE
GENERAL SYNOD
OF THE
ASSOCIATE REFORMED
PRESBYTERIAN CHURCH
(arpchurch.org)

TWO HUNDRED NINETEENTH
STATED MEETING



JUNE 6-8, 2023
BONCLARKEN CONFERENCE CENTER
FLAT ROCK, NC

PROCEEDINGS

The 219th Annual Meeting of the General Synod of the Associate Reformed Presbyterian Church (ARPC) was held at Bonclarken Conference Center, Flat Rock, NC on June 6-8, 2023.

Various events and gatherings were sponsored by different groups during the week. World Focus 2023 followed the Synod meeting in the Youth Activity Building.

TUESDAY, JUNE 6, 2023

Registration and Sign-in for the General Synod 2023 was held in the Patrick Room of The Lodge from 8 A.M until 12 Noon.

The Moderator's Committee on Memorials met at 9 A.M. Several presbyteries met during the morning hours.

The Opening Worship began at 1:15 P.M. in the Youth Activity Building.

OPENING WORSHIP
219th Annual Meeting
General Synod
of the
Associate Reformed Presbyterian Church

Prelude Music	Rob Roy McGregor III, Organist
Call to Worship	
Song: <i>Immortal, Invisible God Only Wise</i>	
The Constituting of the General Synod	Bill McKay
Welcome	Chip Sherer
Memorial Service	David Lauten
Listing of Deceased Ministers, Synod Moderators and Ruling Elders	
Sermon: <i>I Am With You Always</i> Scripture reference: Matthew 28: 18-20	David Lauten
Song: <i>I Love the Lord (first two stanzas)</i>	
Administration of the Lord's Supper	Brian Murray/Stephen Jordan

Song: *I Love the Lord (last stanza)*

Benediction

*(See **Appendix** for the tributes and the list of deceased Elders.)*

Following Opening Worship, Synod's Business Meeting began.

Vice-Moderator Elect David Smith presented the proposed program for the 2023 Meeting of the General Synod. The program was approved.

There was a special announcement about the remainder of meeting after Tuesday evening being in the Chapel due to set up for World Focus going on in the Youth Activity Building. Only Delegates will be allowed in the Chapel. Guests and observers may be in the Patrick Room for the live stream.

Special acknowledgements were made for Bonclarken hosting Synod 2023, Rob Roy McGregor III as musician for Synod 2023, and Synod Pages (Ryan Gladden, Noah Jordan, Scottie Crawford, Josh Starnes and Elijah Hoyer).

A MOTION CARRIED:

That Tim Phillips serve as Acting Clerk as needed for the remainder of meeting.

Vice-Moderator Smith proceeded with introductions. The following were called forward to introduce themselves:

Ministers who have been received and/or ordained since the 2022 General Synod Meeting.

New Missions/Congregations which have joined the Associate Reformed Presbyterian Church since the 2022 General Synod Meeting.

Seminary and special students under care of presbytery since Synod 2022.

Principal Clerk Kyle Sims constituted the Roll. A quorum was established. *(See **Appendix** for the Official Roll of Synod)*

Sims announced that all overtures were approved by presbyteries.

A MOTION CARRIED:

That the Complaint from Anthony R. Locke, the Report of Committee on Theological and Social Concerns and the Executive Board Supplemental Report be allowed to come before the court.

No motion was made to take up the Complaint from Scott Robar.

Moderator Bill McKay, Vice Moderator David Lauten, Principal Clerk Kyle Sims and Parliamentarian Patrick Malphrus all recused themselves. Acting Clerk Tim Phillips assumed the role of Clerk while Former Moderator Lee Shelnuitt moderated this portion of the meeting.

Item #1 of the Complaint from William Marsh was taken up. Acting Parliamentarian Andy Putnam recommended to the Moderator that the item be ruled out of order based on *Book of Discipline* Chapter 5. Moderator McKay ruled the item out of order.

Moderator Bill McKay, Vice Moderator David Lauten, Principal Clerk Kyle Sims and Parliamentarian Patrick Malphrus resumed their respective roles.

A Complaint from Anthony R. Locke was presented. No action was taken.

A MOTION CARRIED:

That a special committee be formed to investigate Second Presbytery's handling of the allegations against Chuck Wilson and that this special committee report back any irregularities and/or deviations from our Standards to the Executive Board at its Fall 2023 meeting along with any recommendations for further action. This special committee shall be composed of members from Executive Board's judicial commission on Matthew Miller and the Executive Board's Investigative Committee on Chuck Wilson.

David Lauten, Chairman of the Board of Stewardship, presented the Allocation of Synod Funds. **SYNOD APPROVED.**

Stewardship Committee												
2024 Denominational Ministries Allocations												
Amounts shown in \$000 (thousands)												
AGENCY	Actual 2022	Actual-DM %	Approved 2023 (4)	DM %	Requested 2024	Proposed (2)	Adjmt to requested	Stewardship Adjmts	Recommended 2024 (4)	DM %(3)	DM % change	Recommended 2023 vs Approved 2022
Retirement Plan-Board of Benefits	522	19.97%	516	20.04%	523	516	7	0	523	20.00%	-0.04%	2
Boards and Agencies												
Central Services	405	15.48%	346	13.45%	490	346	144	0	490	18.73%	5.28%	34
Benefits (covers board expenses)	5	0.20%	6	0.23%	5	6	(1)	0	5	0.18%	-0.05%	1
Benefits (covers DB Plan)	7	0.27%	0	0.00%	14	0	14	0	14	0.53%	0.53%	0
ARP Center Facility	86	3.29%	87	3.39%	87	87	0	0	87	3.34%	-0.05%	3
Executive Board & Contingency	64	2.45%	84	3.25%	84	84	0	0	84	3.20%	-0.05%	21
Stewardship	15	0.57%	15	0.56%	15	15	0	0	15	0.55%	-0.010%	(0)
Foundation	8	0.29%	0	0.00%	0	0	0	0	0	0.00%	0.00%	(8)
Commission & Committees												
Inter-Church Relations	11	0.42%	12	0.46%	12	12	0	0	12	0.46%	0.00%	1
Other Committees (1)	32	1.24%	54	2.09%	39	54	(15)	0	39	1.48%	-0.61%	22
Sub-Total for Non-Program	1,155	44.16%	1,119	43.46%	1,268	1,119	149	0	1,268	48.47%	5.00%	(11)
Bonclarken	95	3.62%	104	4.02%	92	104	(12)	1	93	3.54%	-0.48%	10
CEM-dissolved 07/22-FBC to Conf	128	4.90%	0	0.00%	0	0	0	0	0	0.00%	0.00%	(126)
Eriskine	367	14.03%	404	15.70%	380	404	(24)	2	382	14.62%	-1.08%	43
ONA Operations	403	15.42%	436	16.93%	397	436	(39)	2	400	15.29%	-1.64%	39
World Witness	467	17.87%	512	19.88%	470	512	(42)	3	473	18.08%	-1.80%	52
Program Sub-Total	1,460	56.84%	1,456	56.54%	1,339	1,456	(116)	8	1,348	51.53%	-5.00%	17
TOTALS	2,615	100%	2,575	100%	2,607	2,575	33	8	2,616	100%	0.00%	6
(1) - Other Committees include: Revisions, Investment, Minister & His Work, Nominations, Conferences & Special Exec. Board Committees												
(2) - Proposed equals to Final Recommended prior year												
(3) - Projected Denominational Ministry receipts used for determining the 2023 allocation and reserve requirement are based on pledges and consistent giving at this time.												
(4) - The Final Recommended 2021 by the Moderator's Blue-Ribbon Commission will be distributed based upon the DM% of Total DMF donations received												

Retiring Moderator Bill McKay addressed the Synod:

Fathers and brothers. One year ago, I began my service as the Moderator of the General Synod of the Associate Reformed Presbyterian Church. I hope and pray that I have served you well and faithfully. One year ago, I took up this post, following in the footsteps of men who I feel were far more qualified than I for this task, but God always provides for us in all that we need. To that end, the Lord provided an excellent team to me to help guide the denomination through the hills and valleys we have seen this past year. I have used every available resource I have had at my disposal in search for wisdom and counsel.

I want to begin by expressing my thanks to God for His gracious provision of my wife and family, and their untiring support through my travels and meetings in a busy year. God has blessed me richly with a family that fully supports the work that I do for the church. Of course, it helps that whenever I travel to the US, I can always stop by Trader Joe's or somewhere else to pick up items that are not readily available in Canada. Hailing from a foreign country meant that any travel for synod business for me would usually take a minimum of 4 days at a time, so I tried to coordinate things to be cost-effective when I travelled. And lots of Zoom meetings. I remember Patrick's comment last year about the greatest thing about Zoom meetings was that you could have them anytime. And the greatest drawback of Zoom meetings was that you could have them anytime. One evening a few months ago, I had a synod committee Zoom meeting at 9 pm and then left that meeting at 10 pm for another scheduled meeting with the Department Head from Christian Hospital Sahiwal (7 am in Sahiwal). My wife calculated that (including our travel to Pakistan last fall for the month of November and some personal vacation time) I have been away from home for just under 40% of the past year.

I want to thank my brothers from the Canadian Presbytery and my home congregation (Grace Presbyterian Church) and session for their prayers, encouragement, and support. I want to thank my friend David Lauten who has faithfully served as your Vice-moderator, and for my other friends and colleagues (Kyle, Patrick, and Ben) for their unfailing desire to see the church grow and prosper. I want to thank all of you (the members of the General Synod) for your prayers and support in doing a difficult job. I was counselled by several former moderators that it can be a difficult job, but also one that can be very rewarding.

I want to thank Chip Sherer and his staff here at Bonclarken Conference Center for the fine work they do to bring all things together seamlessly for the time we meet for General Synod, and this year, we are also throwing in the added bonus of World Focus on Thursday and Friday after synod. World Focus is a special opportunity for all of the World Witness missionaries to come home and to be available to all of us to meet as they share their experiences of seeing the gospel advanced through their work in missions. But it is not just limited to international missions. It is also an opportunity for the other ARP boards and agencies to be visible and available to meet with people. ONA will be

represented as well as Erskine College and Seminary, the new Brice/Sanders Board, who oversee the operation of Camp Joy and others. I want to encourage as many of you as possible to take the time and to meet with these groups and people in order to learn how the gospel of Jesus Christ is being advanced by the efforts of the ARP throughout the world.

Finally, I want to thank your team at Central Services. I know it has been said many times in the past, but the denomination would not be where it is today without the excellent hands who are driving this bus and running things behind the scenes. I am amazed every day by how they work to pull things out of the fire. I want to personally extend my thanks to Cindy, Susan, Shay, Alisa, Bonnie, and Brian for their dedication to making sure the ARP denomination runs smoothly, properly, and in good order. In case you don't know, Cindy and her staff will begin making plans for next year's General Synod next week. I would ask them all to stand now and be recognized by this synod today.

It has been a busy year. A number of things have transpired in the ARP denomination over the past year. But it has been a year that has allowed me to observe and reflect on the state of the church. It would be easy to be discouraged by the difficult things. But they are distractions from our goal and purpose – to glorify God and enjoy Him forever. But I am coming away very much encouraged by the general desire I have seen in the ARP as a whole to be faithful to the proclamation of God's Word to the world - the proclamation of the foundation stone of Jesus Christ to an unbelieving world.

Last year, I introduced my theme and challenge to the General Synod - "Advancing the Gospel." The basis of this challenge was primarily directed to every ARP congregation and every member to examine themselves and see whether they have been actively participating in and fulfilling the Great Commission, or where they are failing to do so. It was a call for all of us to look outside of ourselves and into the larger communities where we all live and consider the impact (or lack of impact) we are having where we live.

In my service as the moderator, I have had the opportunity to travel and visit several presbyteries and congregations, as well as some mission fields in Europe. I have witnessed the gospel-sharing work that is being accomplished in those locations. I have had the opportunity to speak with ministers, elders, and individual church members. It is encouraging to see change happening with respect to the desire to see the gospel of Jesus Christ spread and sent out to the world at large through the ARP's support for the mission work of the ARP through World Witness as well as the church planting support for the presbyteries through ONA. To use an example, Florida and Mississippi Valley Presbyteries are operating mission works and churches in California, Oklahoma, Washington State, and Minnesota. Last year World Witness implemented Barnabas Ministry with Lee Shelnuitt and Sam Cotton, providing teaching support for ministers and elders in Rwanda, Africa, and Pakistan. In that short year, we are now seeing possible additional ministry and teaching opportunities in Kenya, South Sudan, and Malawi

(through the Canadian Presbytery). Recently Barnabas Ministry merged with the work of MT3 (David Galleta) and has been renamed “SEED Ministry” in order to faithfully carry on this teaching ministry.

On the home front here in North America, it is always sad to see congregations dwindle in membership, struggle and then eventually close their doors, but it is also encouraging to see the work of other congregations and presbyteries in their pursuit of planting churches throughout the United States and Canada; to see these churches grow and flourish where all of the data tell us we shouldn’t plant churches in certain locations because the demographics may not be right. I am open to correction on this, but I don’t believe that the apostles did cost analysis or demographic studies as the early church grew. I am not saying we should not do these things in good stewardship, but at the same time, we need to have faith that God is sovereign and is always doing a mighty work in spite of us. God opens the door – we just need the faith to walk through it.

Let us remember our reformed roots in seeing the church grow and the gospel advance. As we see the love of God poured out on us each day in Jesus Christ, let us remember that it is only by the grace of God that any of us have the opportunity to share the story of God’s precious gift of salvation to the world. Let none of us waste any day we have in the urgency with which we should act and especially how we should act. Dr. Albert Mohler once wrote that “a concern for true biblical worship was at the very heart of the Reformation. Why? Because the Reformers were convinced that the heart of true biblical worship is the preaching of the Word of God. Expository preaching is central, irreducible and non-negotiable to the Bible’s mission of authentic worship that pleases God.” I would add that the faithful, authentic expository preaching of the Word of God is what we need more of in our churches in order to see the glorious gospel of Jesus Christ advance in this world.

Through all of this, I am reminded of Romans 11:33-36. This particular grouping of four verses from Romans 11 is often referred to as the “Romans Doxology.” All that we need to know about our relationship to God can be summed up in these four verses. In verse 33, Paul is telling us that it is impossible for any of us to fully understand what God is doing because of His immensity. Verses 34-35 explain how (because of man’s smallness), man will never equate to nor fully understand God’s immensity in His perfection. Verse 36 sums up God’s perfection and sovereignty before all of creation and He calls us to glorify Him alone. God is our Creator. He is our Sustainer and provider. He is our Father and our salvation. The supreme glory belongs to God alone. Together, as God’s creation, His church, we say “Amen” with the joyful confidence that is found only through the power of His Holy Spirit and in the name of Jesus Christ, our Saviour.

Bill McKay,
Retiring Moderator

A MOTION CARRIED:**That the Retiring Moderator's Address be included in the Minutes of Synod.**

Retiring Moderator McKay presented the Moderator-Elect, Rob Patrick, to the Synod and transferred the Moderator's Shield to Mr. Patrick. Mr. Patrick gave a charge to Mr. Bill McKay and then presented the Retiring Moderator's Bible to Bill McKay.

Moderator Patrick presented his Moderator's Challenge to the Synod.

Selecting the "Moderator's Theme" is among the early responsibilities of the Moderator-Elect. Months before Synod meets there is an expectation of a theme for the year, a challenge based on that theme to be presented at the meeting of Synod, and then monthly emphases to be placed before our denomination throughout the year, principally through articles in the ARP Magazine. I'm not particularly creative by nature. That fact can make something like selecting a Moderator's Theme difficult. But this responsibility was not at all difficult, thanks to Moderator Bill McKay. His theme, "Advancing the Gospel," provided a strong challenge last year, and an encouraging, edifying reminder, month by month, of God's Will, declared and directed by His Word, that we live and proclaim the good news of the gospel throughout our lives.

*In his book "Let the Nations Be Glad", John Piper famously states, "Missions exists, because worship doesn't." His point is that evangelistic endeavor is a God-appointed means to an end, and that end is not primarily the depopulation of hell. Rather, it is the magnification of the worship of our God now and eternally. The great outcome of the advance of the gospel is the salvation, sanctification, and glorification of sinners whose chief end is to glorify and enjoy God forevermore. After a year of Moderator McKay's wonderful emphasis on advancing the gospel, it seems natural, then, that we should turn our attention to **The Priority of Worship**.*

Another reason motivated the selection of The Priority of Worship as this year's theme. While Covid is no longer front and center in news reports or public concern, its effects are still being felt throughout our culture, including the church. Covid exposed some weakness in the church's understanding of the priority of worship. We still have congregations and church families struggling to regain full participation in what used to be typical patterns of engagement and participation in public worship. It is my hope that our focus on the priority of public worship may serve to help in these situations and prove to be a blessing to the ARP Church.

Jesus' conversation with a Samaritan woman, recorded in John 4, includes His profound statement regarding worship: "But the hour is coming, and is now here, when the true worshipers will worship the Father in spirit and truth, for the Father is seeking such people to worship Him. God is spirit, and those who worship Him must worship in spirit and truth." In those two sentences, Jesus declares what His Father seeks, and how it is to be offered: He seeks worshippers, and worship that is offered in spirit and in truth. In Jesus' conversation, He is contrasting true worship with the Samaritan woman's erroneous understanding of worship. Samaritans worshipped on Mt. Gerizim, believing it was the holy place where God was to be served. There was a long history behind the Samaritan mongrelized understanding of God, gods, and worship, tracing all the way

back to the Assyrian conquest of the northern kingdom of Israel. Jesus' statement to her not only addressed the error of Samaritan worship, but also the proclaimed transition from Old Covenant regulation of Israel's worship to the worship offered in the New Covenant in Christ's blood.

As New Covenant believers, we don't understand worship as ritual tied to a particular geographical location. No longer do we present the blood of sacrificial animals in our worship, or depend upon the ministry of the Aaronic priesthood in our approach to God. But, empowered by the Holy Spirit, through the blood and righteousness of Jesus Christ, we call upon our God with confidence, knowing that our great High Priest intercedes for us at the right hand of the Father. Through faith, we believe that we, our prayers, and our worship are accepted by God our Father as that of dearly loved children, because we have been adopted into His family and been made heirs with Christ of the riches of His glory.

God's claim upon our worship now extends to every area of our lives. We live to glorify and enjoy Him in an ongoing demonstration of His matchless worth in our lives. We offer our bodies as living sacrifices. We offer Him the sacrifice of praise, the fruit of lips that confess His name. We honor Him with the attitudes of our minds, the words of our lips, and our actions and behaviors. We are called to worship Him privately, to serve Him with our families in devotion in our homes, and He calls us to gather in sacred assembly on the Lord's Day for corporate worship as His people. Our private and family worship throughout the week serves to prepare us, and thus enrich our corporate worship when we come together weekly on the day of His resurrection.

Throughout the year ahead, the Moderator's Challenge is to grow in our grasp of the priority of worship in all of life, and in faithfulness in serving our one true God, Father, Son, and Holy Spirit with the the worship that is His due; worship rendered in spirit and in truth. Month by month there will be a variety of aspects of worship presented in the form of instruction and challenge for our growth in faithfulness in what is our eternal vocation: The declaration of the praise of the God of our salvation!

This is the great purpose of the church, and so this purpose underlies all we do, including our meetings in the courts of the church. Church planting and missions likewise have as their ultimate aim the increase of the worship of God, on the earth now, and forevermore. Are you eager to grow in your sense of the priority of worship in your life? Are there areas where you know you need to grow in faithfulness, zeal, and delight? This is our challenge and aim for the year. Let us seek the face of our God together, and offer Him what He seeks; true worshippers who worship Him in spirit and in truth!

Rob Patrick

A MOTION CARRIED

That the Moderator's Challenge be included in the Minutes of Synod.

In the absence of Dawn Lewis, President of ARP Women's Ministries, Mark Miller read her greetings to the court.

The women of our denomination have been very busy over the past year. Local ARP Women's Ministries have supported various organizations in their communities and their churches and held Bible studies. On the presbyterial level, there have been many retreats, meet and greets, and

annual meetings. At the denomination level we have continued to make improvements on Synodical Hall, supported the Jubilee Birthday Ladies and retired missionaries, conducted our quarterly meetings, and planned for events this summer. Some of these events include Synod week events for women, a World Focus display later this week, our annual meeting in July, and events during Family Bible Conference such as officer training.

We also held a calendar sale which featured photos of various buildings around Bonclarken. The funds raised were earmarked for more Synodical Hall improvements. We strive to live up to our vision statement through our work which states that ARP Women's Ministries is an organization which encourages, equips, and connects the community of ARP women to minister together for God's glory and purpose. We thank the Synod for their continued support of ARPWM.

Dawn King Lewis
ARPWM President

A MOTION CARRIED:

That the ARPWM comments be included in the minutes.

The report of the **Special Committee on Restructuring** was presented.

SPECIAL COMMITTEE ON RESTRUCTURING

Synod's Special Committee on Restructuring completed two tasks during its third year of existence. The first was to settle the question of how the General Synod can best structure its ministries to most effectively and efficiently fulfill its global, evangelistic and outreach mission. The second was to consider whether it would be in Synod's best interest to develop a minimum template for the minutes of its boards, commissions, and committees. The committee's conclusions are reported below.

The Fulfilling of the General Synod's Global Mission

The General Synod approved the following recommendation from its Special Committee on Restructuring during its 2021 stated meeting.

"That Synod affirm the Restructuring Committee's conviction that the Synod needs a fresh start and a renewed vision towards global ministry, evangelism, and church planting as it confronts the ever-changing challenges of the twenty-first century. As a part of this affirmation, Synod will empower the committee to develop a unifying organizational approach that will not only address the present work of Outreach North America and World Witness, but also give direction towards the presentation of the free offer of the gospel and the proclamation of the Lordship of Christ (Vision Committee Report, 2007). Any new organizational approach will be developed with the twin purposes of returning principal authority to Synod's presbyteries (FOG 10.1) and optimizing Synod's historical and biblical commitment to the ministry of the Word & Sacrament (FOG 1.7). The committee will bring its detailed recommendations to the 2022 stated meeting of the General Synod for approval" (Minutes of Synod, 2021).

Over the last two years, the committee worked with representatives from the boards of Outreach North America and World Witness, including their executive directors, to evaluate the feasibility of a “unifying organizational” structure for the two agencies. Several committee members even traveled internationally with World Witness to visit current mission fields and those that have potential to open for the denomination in the future.

The committee is pleased to report that both agencies are committed to a unified approach “towards global ministry, evangelism, and church planting.” The committee is also convinced that both agencies should remain separate entities in order to optimize the Synod’s ability to fulfill the Great Commission and to use its resources most efficiently. A single agency for local and global ministry would demand a larger and more diverse board as well as more financial resources, while likely impeding, because of its size, the Synod’s capacity to “confront the ever-changing challenges of the twenty-first century.” Larger organizations tend to adapt slower to changes in their environments than smaller ones.

In the committee’s opinion, both Outreach North America and World Witness actively pursue the Synod’s best interests and employ appropriate practices for stewarding the Synod’s financial and human resources in their separate ministry contexts. Further, the two agencies strengthen the Synod’s presbyteries by functioning as a conduit for collaboration and connectivity, enabling every presbytery to participate in the advancement of the gospel to the ends of the earth for the glory of God irrespective of a presbytery’s size or limited resources. Healthy presbyteries are essential for the Synod’s long-term viability and efficiency in ministry.

The Development of a Minimum Template for Minutes and Reports

General Synod passed a motion during its 2022 stated meeting that instructed the committee to “consider in its duties an addition to the *Manual of Authorities and Duties* a required minimum template for minutes for Synod’s boards, commission, and committees, to include special committees assigned by the moderator, to be housed by the Executive Board of Synod and managed by the Principal Clerk.” To do this, the committee met remotely with the Executive Director of Central Services and Synod’s Principal Clerk via the zoom conferencing platform. Following that meeting, the committee appointed a sub-committee to study the profitability of a “required minimum template for minutes.”

Ultimately, the committee determined that the action required by the motion was not necessary. Each of Synod’s boards, committees, and commissions already keeps its own store of minutes for future reference. Requiring the Executive Board to do so would be redundant. Additionally, each of Synod’s boards, commissions, and committees have unique ministry contexts and purposes for existing. The committee believes it would be all but impossible to come up with a minimum template for all the Synod’s boards, commissions, and committees given their unique responsibilities. The Synod is not dealing with individual congregations as its presbyteries do.

With that said, the committee recognizes the benefit for the Principal Clerk and the Executive Director of Central Services if every board, commission, and com-

mittee would submit its report to Synod in the same format. The long-suggested template for Synod reports is submitted as an appendix to this report.

Recommendations:

1. That Synod continue to fulfill its local and global evangelistic and outreach mission through the agencies of Outreach North America and World Witness.
Synod APPROVED
2. Synod require its boards, commissions, and committees to utilize the template provided by the Principal Clerk for their reports to General Synod. The template is appended to this report. **Synod APPROVED**
3. That Synod's Special Committee on Restructuring be dismissed at the conclusion of the 2023 meeting of the General Synod if there is no other business referred to it. **Synod APPROVED**

Respectfully submitted,
Andy Putnam, Chairman

Appendix
Template for Reports to Synod

INDEX XX (to be assigned each year)
BOARD OR COMMITTEE NAME

In order to provide consistency, this is a template for your Synod report which has the correct font size, line spacing, and margins. Reports should be submitted in Word format. You should be able to put your report directly into the body of this template. The margins, fonts, etc. are already set.

In case you need to create your own document, the specifications are:

Custom margins: Top .5 Bottom .75 Left 1.0 Right 1.0

Heading: Palatino Linotype 24 pt, all caps, bold

Body of report: The body of the report is Palatino Linotype, 10 pt. First line of each paragraph is indented .25.

Officers for (the next year):

Name	Chairman
Name	Vice Chairman
Name	Treasurer
Name	Secretary/Administrative Officer

It is helpful to include the dates of your next meetings if they are already scheduled.

Recommendations at end of report should be as follows:

Recommendations:

1. **Type recommendations in order using this format. First line is enumerated. Subsequent lines are indented as shown.**
2. **Please do not submit words of appreciation for staff and committee members as recommendations for Synod action, but feel free to include these appropriate words of encouragement in the body of your report.**

A special note about budgets: Many of the budgets attached to reports are submitted by Brian Such, Director of Finance. If your agency/board is responsible for submitting your own budget, please submit it as a separate Excel document.

The report of the **Special Committee on Retirement Fund Crisis Study** was presented.

SPECIAL COMMITTEE ON RETIREMENT FUND CRISIS STUDY

At General Synod in 2020, a motion (2020 Minutes pg. 507, Recommendation #4) was passed allowing the Moderator to appoint a Select Committee to “investigate all matters which contributed to and triggered the Retirement Fund Crisis.” The committee was to consist of an active minister, a retired minister, two certified public accountants, and two attorneys. The following were appointed to the committee:

Randy Foster, active minister (serving as chairman); Leo Markwat, retired minister; Will Stevens and Garren Weeks, certified public accountants; Michael Duncan and Jon Sink, attorneys.

The scope and breadth of documentation that the committee asked for and was given by Central Services amounted to approximately 137 documents, totaling 7,655 pages of information. No documentation asked for was denied. This committee commends Central Services for their work in compiling this documentation.

This report addresses the following:

1. **The Defined Benefit Plan**
 - What A Defined Benefit Plan Is
 - Understanding The Defined Benefit Plan
 - Key To The Defined Benefit Plan
2. **A Brief History Of The ARP Retirement Plan**
3. **Warnings Provided By The Actuary**
4. **Summary Of The Crisis**
5. **Matters Which Contributed To And Triggered The Crisis**
 - a. The Nature Of The Defined Benefit Plan
 - b. Beneficiaries As Delegates Of Synod
 - c. The ARPC Itself
 - d. Annual Valuations Of Actuarial Firms
 - e. ERISA
 - f. Benefit Rate Multiplier
 - g. The Economy
6. **Conclusion**

1. The Defined Benefit Plan

What A Defined-Benefit Plan Is

In general, a “Defined Benefit Plan”, also known as a “Qualified Plan” or simply a “Pension Plan”, is an employer-sponsored (for us an individual church, synod agency or Erskine) Retirement Plan in which employee benefits are computed using a formula that considers several factors, such as length of employment and salary history. There are two elements that fund the Plan, contributions and return on investments over time.

Contributions are meant to provide all necessary funds on an annual basis to cover future obligations with the assumption of an adequate investment return. (This assumption of investment return over the history of the Plan has ranged from 6.75% to 8%.)

The company (for us “Synod”) is responsible for managing the Plan’s investments and risk, which is normally outsourced to an investment manager and actuary.

After an employee reaches the age and years of service criteria defined by the Plan document, they become eligible to take their benefit as a lifetime annuity or may be offered a lump sum.

Understanding the Defined-Benefit Plan

The ARP Retirement Plan is called a “Defined Benefit Plan” because employers and employees know the formula for calculating retirement benefits (generally earnings and years of service multiplied by a defined benefit rate) ahead of time. This calculation is used to determine the benefit paid out at the eligible age as defined in the Plan document. Our denomination’s initial Plan met the definition of a “Defined Benefit Plan.”

A Defined Benefit Plan/Fund is different from other retirement Plans/Funds like Retirement Savings Accounts or Defined Contribution Plans, in that the payout amounts of the latter (Defined Contribution Plans) depend on investment returns, contributions made to the Plan by the employer and the employee over a period of time, where being vested is not a factor, and the employee, not the employer, determines the investment strategy for the funds. All liability is upon the employee in a “Defined Contribution Plan” unlike the “Defined Benefit Plan.”

In general, down markets that produce poor investment returns and/or overly generous assumptions (such as discount rates, use of outdated mortality tables, and benefit rates) that contribute to calculations of the Plan valuation, result in a funding shortfall, and the employer (in our case, Synod) is legally obligated to make up the difference with a cash contribution.

Key to the Defined Plan:

- A Defined Benefit Plan is an employer-based program (of which employees do not contribute) that pays benefits based on factors such as length of employment, salary history, age, and the formula defined by the Plan (which includes factors such as contributions from employer, benefit rates, years of service and earnings) to calculate the benefit.
- In contrast to Defined Contribution Plans, Defined Benefit Plans require the employer (and not the employee) to assume all responsibility for the Plan and the investment risks.

- Defined Benefit Plans allow benefits to be distributed as fixed-monthly payments like an annuity or in a one-time lump-sum payment. However, there are no cost-of-living adjustments annually (like Social Security), hence the payment is fixed upon retirement when the final benefit is calculated.

Surviving spousal/child benefit only.

Since Synod (the employer) is responsible for making investment decisions and managing the Plan's investments, Synod assumes all the investment and planning risks of the Defined Benefit Plan.

2. A Brief History of the ARP Retirement Plan

The ARP Retirement Plan was established in September of 1961. It was constructed as a Defined Benefit Plan. The Plan was initially designed to benefit our ministers, missionaries and other employees of our General Synod who retired at age 70 with at least 15 years of service. The Plan was created to be a supplement to Social Security.

Initially the benefit was calculated at 1% of the beneficiary's lifetime earnings (it was increased over the years and ultimately peaked at 3.1%), multiplied by their years of service. (This percentage is referred to as the "Benefit Rate Multiplier" throughout this document.) The Plan was amended by Synod various times over the years [See **Appendix 1**], often changing calculation factors such as the benefit rate, the employer contribution amount, the age of early retirement (which was ultimately lowered to 62) and normal retirement age became full retirement age under Social Security, which if born 1960 or after is age 67.

The Retirement Plan as it began was administered by the Retirement Committee, made up of three people determined by what is now known as the Board of Benefits (BoB) [See **Appendix 2 for BoB name history**]. From the beginning, the Plan allowed delegation of authority to one of the three members concerning the administration and interpretation of the Plan document. This responsibility was handled by the then current Director of Central Services before the Plan was frozen. It is important to note (which holistically is not the norm for such Defined Benefit Plans) that ultimately the responsibility for the Plan was first the Retirement Committee, which was selected by and reported to the Board of Benefits, which reports annually to Synod to make any recommendations for Plan changes, which can only be adopted if General Synod votes in favor of said recommendations.

The initial Retirement Committee members were: H.H. Long (Chairman), of Atlanta; Rev. C.E. Edwards, of Atlanta; and R.C. Bryson, of Charlotte. Oversight of the funds invested in the Plan became the responsibility of the Investment Committee in 2004-2005. The Retirement Committee maintained their responsibility to administer the Plan under the Board of Benefits.

At inception, the Plan provided for a minimum of an annual Plan liability evaluation by an Actuary, secured by the General Synod, who shall report back to the General Synod regarding the soundness and solvency of the Retirement Fund in relation to the liabilities and the amount of the annual deposit, to confirm it would be sufficient to provide for the then currently accruing liabilities.

Additionally, the Plan also stated that at least once a year, the General Synod shall cause the records of the Retirement Committee to be audited by a certified public ac-

countant, who shall report to the General Synod as to the accuracy of such accounts.

3. Warnings Provided by the Actuary

The following summarizes the warnings provided to the Retirement Committee/Board of Benefits by the Actuary SHDR:

The actuarial valuation of 2009 pointed to a \$10,000,000 present market value loss in 12/31/08 vs. 12/31/07, a year-over-year loss of 24%. Although it showed funding of 102%, the audit was done using the Aggregate Method and not up to date mortality tables. We note that the present market value loss itself pointed to a concern.

The actuarial valuation of 2012 used a different valuation method, the Unit Credit Method that noted a line-item Unfunded Actuarial Liability (UAL) of \$5,062,432 for the first time. **[See Appendix 3,1]**

Three areas were reported from Actuary SHDR to the Ad Hoc Committee established in April 2012 by the BoB noting the time period from 2008-2012:

Contributions made on behalf of Plan participants do not cover current Plan costs. This loss produced a \$1,525,529 change in fund status. This placed strain on the Plan's investment assets.

Because Plan investments decreased significantly in 2008 during the economic financial crisis, taking funds from the investments to cover shortfalls in contributions (above) slowed the return of investment assets to pre-2008 levels.

A major change in the age demographic of the Plan, not taken into account, took effect between 2009-2012. This change was the "sleeper" that created the largest portion of the Plan's Unfunded Actuarial Liability (UAL). Thirty-five (35) Active Plan Participants left the Plan due to retirement or Vested Termination. Forty-eight (48) individuals entered the Plan as Active Plan Participants. The average age and expected earnings of these Plan Participants increased significantly during this time. Due to this change, the Plan's loss as of 1/1/2012 totaled \$2,445,160. Combined with other factors the UAL exceeded \$5M on 1/1/2012.

On 1/1/2013 actuary SHDR was directed by the Ad Hoc Committee to do another actuarial valuation and to use more recent mortality tables that reflected improved life expectancy in the US.

4. Summary of the Crisis

Monies flowing into the Retirement Fund became insufficient due to less than projected investments to cover what in hindsight was a "rich" benefit rate multiplier that calculated to greater monies flowing out of the plan over a greater lifetime span of participants than had been taken into account.

5. Matters Which Contributed to and Triggered the Crisis

a. The Nature of the Defined Benefit Plan

Benefits that are set in the Plan until they are amended (by Synod at the recommendation of the Retirement Committee/Board of Benefits) are “defined.” This means that they are what they are once established, from that point forward or until the next Plan amendment is approved by Synod. Due to this, as the population lives longer than calculations take into account, the greater becomes the liability of funding the plan.

In a defined contribution plan, like a 401(k), contributions by the employer are set but the plan fund grows according to the investment decisions made within the plan by the employee and the employee can also contribute to the plan. In a Defined Benefit Plan, benefits received at retirement until the death of the beneficiary continue at the final defined calculated amount regardless of how the Retirement Fund investments fare in the market.

Historically, by the 1980s, there was a marked change in retirement plans. In 1986, Congress passed the Federal Employees’ Retirement System Act. With this legislation, after 1986 federal employees could no longer participate in the civil service retirement program, which was a Defined Benefit Plan. They could participate in the Thrift Savings Plan, which is a Defined Contribution Plan. While the possibility of changing to a Defined Contribution Plan was mentioned in reporting to Synod as early as 2013, no recommendations to begin a Defined Contribution Plan were presented until 2021.

b. Beneficiaries as Delegates of Synod

The rule of plurality that we are governed by presents a stark conflict of interest in determining amendments to the ARP Retirement Plan Document. The Retirement Committee of three has a Plan Participant on the committee. The Board of Benefits that brings recommendations to Synod includes members who are Plan Participants. Over half of Synod, due to inactive retired ministers having voting rights, are Plan Participants. In addition, relatives of beneficiaries can be delegates of Synod. Thus, there has always been a built-in conflict of interest when it came to approving changes to the Plan Document such as what we now know to be the overly generous benefit rates of the past. We all plurally own the “Retirement Fund Crisis” and are complicit in this way.

c. The ARPC Itself

We think of ourselves, as we should, as a large extended family. In most every way the culture of being a family is a good thing and is to be desired. But there are times when the family needs to be guided and even constrained by, in this case, good economic sense and a business approach to decision making. Concerning our Defined Benefit Plan, looking back, we can now see that this was not always the case. (The enactment of ERISA in 1974, if adopted, would have served as a good safeguard.)

d. Annual Valuations of Actuarial Firms

Initially the Plan called for the fund to be audited annually by an actuarial firm. In 1968 the decision was made to audit every third year until 2012 when thereafter, it was audited annually. Most likely the decision to audit every three years was a cost saving measure and as long as the fund was solvent the annual audit was most likely seen as an unnecessary expense.

Actuary valuations were reported by Alexander & Alexander 1960-1989; Sayre in 1991; Elliot Davis in 1994; HDR in 1997; SHDR from 2000 - 2012 every three years, then 2013 - 2018 every year; and Findley since 2019.

From 1994 until 2018, three different actuarial firms performed the audits. The following stand out as issues concerning these audits (**reference Appendix 1**):

- I. Assumed mortality rates used to assess risk in the audit were not reflective of the population living longer life spans. People were living longer than the table predicted, which affected the viability of the fund. In essence, our actuary was not using the most current mortality tables which would have identified for consideration the increased liability the Plan experienced due to the population living longer. **[See Appendix 1-Assumed Mortality Rates]**
- II. Valuation methods used by the actuaries differed. From 1994-2009 the Aggregate Method was used by actuaries Elliot Davis/HDR/SHDR; from 2012 -2018 the Unit Credit Method was used by SHDR; and beginning in 2019 the Projected Unit Credit Method was used by Findley. **The Unit Credit Method in 2012 under Summary of Actuarial Valuation began to list Unfunded Actuarial Liability (UAL).** **[See Appendix 3]** Using this method, the report lists a UAL of \$5,062,432 in 2012. In 2013 mortality rates were updated to those under the RP 2000 Combined Mortality Table Projected to 2016. Using that table and the Unit Credit Method a UAL of \$8,106,000 was reported. In 2014 the UAL decreased to \$6,320,000. In 2015 the UAL was reduced to \$4,824,000.

The UAL continued to worsen thereafter despite attempts to offset, including: the lowered benefit rate multiplier, the increased contribution amount of 2014, the lowered discount rate from 2016 to 2019, decreasing the amortization of UAL (2015-2020), and key changes by Findley to Valuation Methods from 2019 onward.

2012 Actuary Report Commentary:

The asset smoothing method continued to defer immediate recognition of investment losses. The Plan's funded status decreased significantly. The level of employer contributions over the past three years did not keep pace with the total annual cost. Based on the Plan's current funded status and current level of annual employer contributions, it is highly unlikely the Plan will become fully funded as a result of long-term investment returns alone. Consideration should have been made to increase the level of employer contribution and/or to reduce the level of the benefit rate multiplier.

2013 Actuary Report Commentary:

Employer contributions over the last three years have not met the annual cost

of benefits earned. Based on the Plan's current funded status and the current level of annual employer contributions it is highly unlikely the Plan will become fully funded as a result of long-term investments alone.

2014 Actuary Report Commentary:

As indicated based on the January 1, 2014 valuation results, it is expected that the increased annual employer contribution rate of 12% will be sufficient to bring the Plan to fully funded status over the next 37 years or less.

III. Part of the function of the actuarial valuation was to adjust the benefit rate multiplier and/or the contribution rate percentage. Based on the history of the Plan, the crisis is seen as beginning in the 2009 report due to the financial market crash of 2008. Then in 2012, as stated above the first written commentary stated that the contributions will not meet the obligation of the Plan, similar to the actuarial commentary of 2013.

In sum, beginning in 2000, with the combination of an overly generous benefit rate multiplier, and an unchanged employer contribution rate that was too low, assets of the fund fell well beneath the level needed to sustain the value of accrued benefits to be dispersed in the future.

e. ERISA

Initially when ERISA was enacted in 1974, the decision was made to not comply with ERISA on the basis of offering a "church" Retirement Plan. While there was no legal requirement to comply, ERISA was put into place to police and to protect retirement plans. In 2009 the BoB in a Memorandum of Understanding [Appendix 4] concerning the Retirement Plan sought to define management responsibilities of the Plan. Concerning ERISA it reads:

"The BoB is the manager of the ARP Retirement Plan. The Board will develop and maintain a denominational Plan designed document that conforms with ERISA guidelines although the Plan is not subject to ERISA regulations."

Historically, in hindsight and upon the continued guidance of actuaries, because we have allowed our Plan to use old/outdated mortality tables, pay a higher benefit rate multiplier than the norm, combined with not adjusting contribution rates upward over time, we collectively contributed to our Plan's inability to be sustained. More stringent ERISA rules if adopted would have been a safeguard along with actuarial valuations to keep our Plan sound.

f. Benefit Rate Multiplier

From 1989 the benefit rate increased from 2.2% to 3.1% in 2000, without a change in the employer contribution rate until 2014.

Normal Retirement Benefit from the 2003 SHDR valuation report reads:

"At the later of age 65 and three years of Credited Service, a participant is entitled to receive an annual benefit, payable monthly, equal to 3.1% of total career

earnings. **This same formula, including increases, is applied to current service retirees.**"

This came as a result of the BoB report and recommendation to Synod that was approved effective July 1, 2000. The benefit rate of 3.1% (an increase of 10.7%) was applied not just for those retiring going forward on or after July 1, 2000, but to all current retirees [See Appendix 5]. **This remarkable retroactive change in the Plan document, offering an overly rich benefit rate without increase in employer contributions during its reign (lasting until 2013), in great part contributed to the hard freeze of our defined benefit Plan.**

[See Appendix 1 concerning the benefit rate multiplier increases that continued above 2.0% after 1989. This became the predominant factor in the crisis, especially considering the lack of increase in the employer contribution from 1989-2013. Also reference Appendix 6, the ARP Retirement Plan BoB Proposed Action Summary, question 21.]

g. The Economy

With the economy doing well in 2000 and the Plan having been overfunded in the past, the General Synod increased the benefit rate, but not just going forward as said above, but retroactively for all past retired beneficiaries and their spousal survivors. Economies do not always perform well. When the market fell by 50% in 2008, and as reported at year end our market value had dropped 24% or \$10,000,000, we, as a Synod, collectively did not react until 1/1/2014, and even that reaction was inadequate in that actuary projections indicated that it would resolve the imbalance over the course of the next 37 years.

6. Conclusion

The above is the long assessment of, and answer to, the question, "What led to the Defined Benefit Fund Crisis that caused the General Synod to adopt the hard freeze of 2021?"

Below is a brief recap of the causes outlined in this assessment:

1. Benefit Rate Multipliers that grew from 2.2% in 1989 to 3.1% as of 2000.
2. Employer Contributions that were not sufficient.
3. Retroactive increase in benefits for retired beneficiaries (which is not typical of a Defined Benefit Plan) on July 1, 2000.
4. Failure to adopt ERISA guidelines early on, not using the most current mortality tables to capture increases in life expectancies, thus forfeiting effective policing and protection of our Plan from a significant conflict of interest (meaning ourselves, as voting delegate beneficiaries of our Plan at Synod).

Last Remarks:

We rule plurally together, that is who we are.

Secondly, holistically we depended on the actuaries that we hired for our Plan valuations to be accurate and sound. Similarly, we heard from each valuation the common theme: "The Plan is actuarially sound," and added in 2000, "Will support several benefit enhancements..." of course until it was not so.

At the end of the day many things led to the crisis, but we as pastors and elders, all delegates together, voted to amend each and every change to our Plan document.

Recommendations:

1. That the report of this Moderator's Committee be received as information. **Synod APPROVED.**
2. That having fulfilled our duties, the Special Committee On Retirement Fund Crisis Study be dissolved. **Synod APPROVED.**

Respectively Submitted,

Randy Foster, Chairman

App. #1, 1 of 2

Summary of Valuation Reports
Dollars are in thousands

Valuation Date Actuarial Firm	1/1/1980 Alex & Alex	1/1/1983 Alex & Alex	1/1/1986 Alex & Alex	1/1/1989 Alex & Alex	1/1/1991 Sayre	1/1/1994 Elliot Davis	1/1/1997 HDR	1/1/2000 SHDR	1/1/2003 SHDR	1/1/2006 SHDR
Present Value of Accrued Benefits	1,129	1,422	2,806	3,931	4,575	6,531	9,518	15,726	22,081	27,855
Actuarial Assets	1,245	2,006	3,761	4,897	6,918	11,223	15,585	24,019	30,169	37,002
Over (Under) Funded Actuarial Liability	117	584	455	965	2,343	4,692	6,067	8,293	8,089	9,147
Funded Percentage - Actuarial Assets **	110%	141%	116%	125%	151%	172%	164%	153%	117%	133%
Active	145	137	157	183	189	204	216	245	254	269
Leave of Absence or Transferred	35	42	50	29	34					
Vested Terminated	13	16	13	28	28	47	44	59	67	77
Retired	39	42	48	49	50	68	81	93	114	127
	232	237	268	289	301	319	341	397	435	473
Contribution Rate	8.00%	8.00%	8.00%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%	8.50%
Benefit Multiplier	1.70%	1.70%	2.00%	2.20%	2.20%	2.30%	2.60%	2.80%	3.10%	3.10%
Discount Rate	7.00%	7.00%	7.00%	7.00%	8.00%	8.00%	8.00%	8.00%	8.00%	8.00%
Recommended Contribution Rate	5.4%	4.4%	6.8%	8.4%	6.1%	3.9%	5.7%	2.3%	4.5%	4.4%
Assumed Mortality Rates	1949 Group Annuity Mortality	UP 84 with 1 year set forward	UP 84 with 1 year set forward	UP 84 with 1 year set forward	UP 84 with 1 year set back	UP 84 with 1 year set back	UP 84 with 1 year set back	94 GAM	94 GAM	94 GAM
Valuation Method										
Asset Smoothing										
Amortization of Unfunded Actuarial Liab										
Amortization Period for future gains/losses										

Actuarial methods have changed over the years and different methods are allowed. The earlier years (such as the 1980's) may not be comparable to future years

App. #1, 2 of 2

Summary of Valuation Reports
Dollars are in thousands

Valuation Date / Actuarial Firm	1/1/2009	1/1/2012	1/1/2013	1/1/2014	1/1/2015	1/1/2016	1/1/2017	1/1/2018	1/1/2019	1/1/2020
	SHDR	SHDR	SHDR	SHDR	SHDR	SHDR	SHDR	SHDR	Findley	Findley
Present Value of Accrued Benefits	36,440	48,364	53,213	52,594	54,632	57,393	60,214	62,078	67,890	69,968
Actuarial Assets	37,230	43,302	45,107	46,274	49,808	52,291	52,503	53,958	54,881	56,881
Over (Under) Funded Actuarial Liability	790	(5,062)	(8,106)	(6,320)	(4,824)	(5,102)	(7,711)	(8,120)	(13,209)	(13,087)
Funded Percentage - Actuarial Assets **	102%	90%	85%	88%	91%	91%	87%	87%	81%	81%
Active	249	262	244	230	228	229	235	233	235	233
Leave of Absence or transferred										
Vested Terminated	90	117	133	133	135	151	152	147	153	144
Retired	149	157	167	182	199	201	207	223	227	244
	488	536	544	545	562	581	594	603	615	621
Contribution Rate	8.50%	8.50%	8.50%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%	12.00%
Benefit Multiplier	3.10%	3.10%	3.10%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Discount Rate	7.50%	7.50%	7.50%	7.50%	7.50%	7.25%	7.00%	7.00%	6.75%	6.75%
Recommended Contribution Rate	12.9%	18.2%	20.9%	11.1%	10.8%	10.5%	12.0%	12.1%	16.2%	15.8%
Assumed Mortality Rates	94 GAM	94 GAM	Projected to 2016	RP2000 Fully Generational	RP2000 Fully Generational	RP2000 Fully Generational	RP2000 Fully Generational	RP2000 Fully Generational	RP-2014/MP-2018 Projected Unit Credit	RP-2014/MP-2018 Projected Unit Credit
Valuation Method	Aggregate	Unit Credit	Unit Credit	Unit Credit	Unit Credit	Unit Credit	Unit Credit	Unit Credit	Unit Credit	Unit Credit
Asset Smoothing			3 Year	3 Year	3 Year	3 Year	3 Year	3 Year	3 Year	3 Year
Amortization of Unfunded Actuarial Liab			37 years	36 Years	35 Years	34 Years	34 Years	33 Years	25 Years	24 Years
Amortization Period for future gains/losses									15 Years	15 Years

Actuarial methods have changed over the years

App. # 2

Historical Names Of Board of Benefits

From 1945-1975, this group was called the Committee on Ministerial Insurance and Retirement

From 1975-2002 they were named the Board of Annuities & Relief

In 2002 the name was changed to the Board of Benefits

App. #3

Associate Reformed Presbyterian Retirement Plan Actuarial Valuation at January 1, 2012

3. Summary of Actuarial Valuation

<i>Valuation Date</i>	<i>1/1/2009</i>	<i>1/1/2012</i>	
<i>Discount Rate</i>	<i>7.5%</i>	<i>7.5%</i>	<i>7.5%</i>
<i>Cost Method</i>	<i>Aggregate</i>	<i>Aggregate</i>	<i>Unit Credit</i>
Present Value of Future Benefits			
Active	\$ 35,334,093	\$ 41,562,684	\$ 41,562,684
Vested Terminations	2,599,613	4,906,189	4,906,189
Retirees and Survivors	<u>15,386,540</u>	<u>18,458,615</u>	<u>18,458,615</u>
Total	\$ 53,320,246	\$ 64,927,488	\$ 64,927,488
Actuarial Liability	\$ 37,230,417 ¹	\$ 43,302,003 ¹	\$ 48,364,435
Actuarial Value of Assets	<u>37,230,417</u>	<u>43,302,003</u>	<u>43,302,003</u>
Unfunded Actuarial Liability (UAL)	0	0	\$ 5,062,432
Present Value of Future Normal Costs	\$ 16,089,829	\$ 21,625,485	\$ 16,563,053
Present Value of Future Salaries	\$ 133,717,688	\$ 128,094,462	N/A
Normal Cost %	12.03%	16.88%	N/A
Current Covered Salaries	\$ 12,797,828	\$ 13,777,069	\$ 13,777,069
Normal Cost	\$ 1,539,579	\$ 2,325,569	\$ 1,643,529
10 Year Amortization of UAL	<u>N/A</u>	<u>N/A</u>	<u>686,070</u>
Total Cost	\$ 1,539,579	\$ 2,325,569	\$ 2,329,599
Total Cost with Interest to EOY	\$ 1,655,047	\$ 2,499,987	\$ 2,504,319

¹ Under the Aggregate Cost Method an Actuarial liability is not explicitly determined; rather, all unfunded liabilities are considered to be part of the present value of future Normal Costs

11/02/2008 17:44 FAX 8843750473

ERISA PLAN SVS

001/004

App. #4, 1 of 2

May, 7, 2009

MEMORANDUM OF UNDERSTANDING

This Document is created to define management responsibilities of the Associate Reformed Presbyterian (ARP) Retirement Plan specific to the ARP Board of Benefits, Office of Central Services, and the Investment Committee.

THE BOARD OF BENEFITS:

A. The Board of Benefits is the manager of the ARP Retirement Plan. The Board will develop and maintain a denominational Plan designed document that conforms with ERISA guidelines although the Plan is not subject to ERISA regulations. The Board will ensure that the Retirement Plan operates in accordance with the approved document.

B. All matters pertaining to the Plan will be addressed to the Board of Benefits unless otherwise specified. The Board retains total responsibility for the Retirement Plan.

C. In order to ensure the Plan is operated in the most efficient and economical manner, the Board of Benefits delegates specific management and administrative actions to the Office of Central Services and the Investment Committee.

THE OFFICE OF CENTRAL SERVICES:

A. The Office of Central Services is delegated authority for administrative support services. The Executive Director, Office of Central Services will be responsible to the Board of Benefits for all activities delegated to Central Services.

B. The Office of Central Services will manage the development of publicity media which provides information about the program as taken from the approved Retirement Plan.

11/02/2009 17:44 FAX 8643760479

ERISA PLAN SVS

002/004

App. #4 2 of2

C. The Office of Central Services will ensure that all persons of the ARP denomination eligible for Plan participation are provided the opportunity and documentation to enroll in a timely manner. A records management system will be in place to store and record all transactions relating to Plan Participants.

D. The Office of Central Services will collect payment for all active Participants of the Plan in the amount specified by the Plan. Funds received will be invested with the Plan Custodian without delay. Procedures will be in place to promptly notify Participants and churches that are in arrears in accordance with the *Form of Government*, X. E. 12:

12. Where provisions of the call respecting contributions for the Associate Reformed Presbyterian Retirement Plan have not been made for a period of one (1) year, due notice shall be given by the Board of Benefits to the Minister, Clerk of Session, Clerk of Presbytery, and Chairman of the Presbytery's Committee/Commission on Minister and His Work that the terms of said Minister's call have been breached. The failure to meet the terms of a call within a period of one year from date of notification shall constitute the termination of the call for Retirement Plan purposes.

E. The Office of Central Services will assist individuals during the retirement process in developing information concerning the amount of retirement funds available, the various choices within the retirement package, and provide the documents for signature as required by the Retirement Plan. The final retirement calculation will be developed by an actuarial firm selected by the Executive Director using information from the Retirement Plan.

F. The Executive Director will seek assistance from the Board of Benefits for any situation relating to the Retirement Plan not covered elsewhere. Support to the Board of Benefits will be provided as outlined in other directives.

G. The Board of Benefits retains Fiduciary Liability for all operational aspects of the ARP Retirement Plan. If the Board deems that a management action of the Office of Central Services is outside the realm this document, the Board will contact the Executive Director and discuss the matter.

App. #5, 1 of 2

2000

738

MINUTES OF THE GENERAL SYNOD

Congregations and presbyteries are reminded of the provision in the *Form of Government* (Chapter X,E,11) which requires a call to have provision for the church to make contributions to the General Synod in support of the ARP Retirement Plan.

Actuarial Valuation and Plan Changes

The actuarial firm of Hunt, DuPree, Rhine & Associates, Inc., a Wachovia Company, has completed the tri-annual valuation of the ARP Retirement Plan. This actuarial review was for the Plan Year beginning January 1, 2000. The purpose of the valuation was to:

- determine the minimum annual contribution necessary to fund present and future benefits
- compare actual plan experience with that expected on the basis of the actuarial assumptions used for valuation purposes so that adjustments can be made in a timely and orderly fashion
- monitor the plan's emerging liabilities in relation to its assets and provide information required pursuant to standards set forth by the Financial Accounting Standards Board

The actuary also conducted, for the first time, the required nondiscrimination testing and conducted a study to determine what benefit increases, if any, could be provided.

The reports were given to each member of the Board and will be on file at the ARP Center in Greenville. A copy of the studies will be forwarded to the Chairman of the Moderator's Committee.

The nondiscrimination testing revealed that the Plan must be changed to limit the Earnings recognized for retirement to an amount not to exceed the threshold established for Highly Compensated Employees (HCEs). The maximum Earnings for 1999 must be \$ 80,000 and for 2000 the maximum is \$ 85,000. This amount is adjusted annually.

The Plan is actuarially sound and will support several benefit enhancements. Plan amendments will be offered to:

- Increase the defined benefit from 2.8% of Career Earnings to 3.1% of Career Earnings, effective July 1, 2000. This benefit increase (10.7%) will be applicable for those who retire from active service on or after July 1, 2000, and to those who retired from active service. It will not apply to those who terminated employment prior to retirement.
- Add a death benefit for a surviving Spouse or other designated beneficiary equal to 1 times the annual Earnings at time of death. This benefit will be applicable only if the Participant is accruing credit for Earnings at the time of death. This will be a taxable benefit.
- For disabled Participants, redefine Earnings to include credit for annual Earnings equal to 100% of the Earnings at the time of disability, to be credited to age 65 or actual retirement if earlier.

App. #5 2 of 2

2000 MINUTES OF THE GENERAL SYNOD

747

**AMENDMENT NUMBER SIX
ASSOCIATE REFORMED PRESBYTERIAN
RETIREMENT PLAN**

**ADOPTED SEPTEMBER 1, 1961 AS AMENDED AND RESTATED
EFFECTIVE JULY 1, 1992**

WHEREAS, the Associate Reformed Presbyterian Church ("Church") established an Agreement providing for and creating the Associate Reformed Presbyterian Retirement Plan;

WHEREAS, the Internal Revenue Service has requested that certain amendments be made to the Plan;

WHEREAS, the Church desires to amend said Plan and Trust Agreement,

NOW, THEREFORE, the Church hereby amends the Associate Reformed Presbyterian Church Plan as follows:

- (1) Article I (3)(b) is amended to read as follows:
 - (b) For periods of service on or after June 12, 1991, and prior to July 1, 2000, disability payments received by Employees under a Synod or Synod Agency Long Term Disability Plan.
- (2) The following is added to Section (3) BASE SALARY of Article I:
 - (c) For periods of service on or after July 1, 2000, for Employees who receive disability payments under a Synod or Synod Agency Long Term Disability Plan, the annualized Earnings at the onset of disability.
- (3) The following is added to Section (6) EARNINGS of Article I.
For Plan Years beginning on or after January 1, 1999, the Earnings of each Employee taken into account shall not exceed the pay threshold under Section 414(q)(1)(B)(i) of the Internal Revenue Code as adjusted for cost of living increases. The pay threshold was \$80,000 for 1999.
- (4) Article V (1)(a) is amended to read as follows:
 - (a) Normal Retirement Income: For Participants retiring on or after July 1, 2000, from active employment in the Synod and for retirees who retired from active service in the Synod, 3.1% of the total career Earnings of the Participant. Any increase in benefits payable to a retired Participant (including the beneficiary of a deceased retired Participant) on July 1, 2000, will be computed on the basis of the form of retirement income selected by the Participant at the time of termination of employment.
- (5) Renumber Article VI (3), (TERMINATION BENEFITS), as Article VI (4) and add Article VI (3):
 - (3) DEATH BENEFIT: In addition to the benefit payable in accordance with Section (1) of this Article, if any, and/or Section (2) of this Article, if any, a death benefit will be payable to the designated beneficiary of Employees who die during a period in which Earnings are payable or during a period of total disability in which the Employee is eligible to receive disability benefit payments, including the waiting period thereof, under a Synod

App. #6

ARP RETIREMENT PLAN BOARD OF BENEFITS PROPOSED ACTION SUMMARY

21. How did we get here?

The Moderator's Blue-Ribbon Committee provided an overview of the current situation in their report to the 2020 General Synod. This overview can be found beginning on page 367 of the Minutes of Synod which can be found on the ARP Church website. A special committee has been formed to examine the history of the pension plan. Reports from the Board of Benefits in 2013 and 2019 discussed the impact of benefit multiplier increases in the 1980s and 1990s along with increased costs to the plan due to longer life spans (resulting in longer payout periods), changes in actuarial methodology to improved methods, and lower long-term investment return assumptions.

A MOTION CARRIED:

That the beneficiaries of the defined benefit plan no longer have voting rights as they relate to said plan.

A MOTION CARRIED:

That the Committee on Administration consider a change to the Board of Benefits membership by reducing the number of presbytery reps to five (5), and that the other five (5) members be at-large non-elder/minister members with significant financial experience and return to Synod 2024 with a potential plan of how to make these changes.

Matt Joyner closed the business session with prayer and a dinner blessing.

TUESDAY EVENING BUSINESS SESSION

The evening session began with a sermon by Jeff Kingswood followed by small groups gathered for prayer.

The Special Commission on Statistical Report Revision was presented.

SPECIAL COMMISSION ON STATISTICAL REPORT REVISION

A motion carried at Synod 2021:

That a commission be appointed by the General Synod which shall be comprised of the current stated clerk of each presbytery along with the Principal Clerk of the General Synod, and that this commission be tasked to examine both the content and the processes of annual statistical information so as to improve the process. The commission shall put a revised process in place in time for the gathering of information in January of 2022.

The commission met on December 1, 2022. Mr. Charlie Lewis was elected Vice-Chairman.

The Committee reviewed the changes made to the 2022 forms.

The committee further reviewed and approved additional changes which included:

- Added an "all other expenses" line item
- Clarified International Ministry vs World Witness
- Changed Denominational Ministry Fund from Pledge to Anticipated Contribution
- Added a Glossary to define terms
- Added additional clarification for certain line items
- Added back a section requiring Yes or No answers for certain ministries
- Removed CEM from future forms
- Changed the language of the presbytery report to be consistent with the Synod report
- Used ACS Technologies as an online option to fill out the reports

The commission will continue to evaluate the reporting forms and process.

Officers:

Kyle Sims, Chairman

Charlie Lewis, Vice-Chairman

Mark James, Secretary

Recommendations:

1. That this report be received as information. **Synod APPROVED.**
2. That the commission continue their work for another year and report to Synod 2024. **Synod APPROVED.**

Respectfully submitted,
Kyle E. Sims, Chairman

The Special Committee on Women Deacons Study was presented.

SPECIAL COMMITTEE ON WOMEN DEACONS STUDY

Last year the Committee presented a preliminary report and, given the importance of this issue, asked the General Synod for another year to reflect on the matter. We are grateful for the additional time. After further study and reflection, the following seven considerations have been decisive in our thinking:

1. The First Presbytery Memorial, with its supporting paper by Dr. Robert Cara, has demonstrated that Scripture *can* be read so as to prohibit women in the diaconate (if one grants certain assumptions). That some, indeed most, of our sister NAPARC churches hold to this view testifies to the reasonableness of the position. But, that the position has been challenged within these churches, and that some NAPARC churches allow for women deacons, shows that not all within the NAPARC family are convinced that Scripture *must* be read in that fashion. Reasonable defenses of women serving have also been offered.ⁱⁱⁱ
2. There is a range of views—at least three—present within the ARP Church. Some believe that Scripture prohibits women serving as deacons. Some believe that Scripture permits the practice, and some believe that Scripture is less than clear on the matter and that liberty should be allowed. The third view does not conflict with the doctrine of the perspicuity of Scripture properly understood.
3. The main issue seems to be “authority” (largely because of 1 Timothy 2:12). Opponents of women in the diaconate tend to believe that those ordained to the office of deacon are thereby given an authority in the church which is not proper for a woman to hold. Those who affirm the propriety of female deacons tend to believe that the office of deacon does not include authority, or at least that it does not include the kind of ecclesiastical authority which is prohibited to women in 1 Timothy 2:12.
4. In its *Form of Government*, the ARP Church has long defined the office of deacon as “one of sympathy and service after the example of Christ,” and it recently removed the word “obedience” from the congregational vows regarding deacons. The *Form of Government* distinctly states that the Diaconate in each church “is a board under the supervision and authority of the Session” and that “the Session shall have authority to void or amend any action of the Diaconate, or return it for further consideration.” Thus, the question of “authority” has already been addressed with regard to the office of deacon in our polity. Deacons do not sit in the courts of our church, and they do not hold the power of the keys of the kingdom. Nothing in our polity, therefore, requires officers and sessions who oppose the ordination of women deacons to affirm their eligibility to the office or join with them in the service of that office; they simply give liberty to other sessions to decide a matter which does not affect their own churches or the government which we all share in common. An officer who opposes the practice of allowing women to be ordained to the office of deacon would not, therefore, have to take an exception to our Standards for that reason, for the ARPC does not officially endorse the ordination of women deacons—it is a matter reserved for the decision of individual sessions. An officer may, of course, wish to take an exception to the policy we have adopted to allow individual church sessions to decide

this question for their own church's practice. But, it is easily conceivable that a person could personally believe that the Scriptures do not allow women to be ordained as deacons while also believing that unity on this interpretation of Scripture is not necessary for all our churches to be united in a common government. In that case, it would not be necessary for that officer to take an exception to our *Form of Government*.

5. The diversity of views present within us seems to place us in a "live and let live" position, with adherents to each view regarding both of the other two views as mistaken. This is unavoidable, but it need not be a matter of division. There is something that can unite us together within this diversity of views, namely, the conviction that this is not a matter that affects the courts and government of the church. It is a matter on which we can allow for diversity because it does not affect our common government and labors. Churches that do not allow for women deacons are not forced to recognize the office of women serving as deacons in other churches, nor join with them in the labor of that office.
6. The position that the ARPC takes on this matter is arguably the position that NAPARC, at least in its practice if not explicitly in principle, has taken on the matter. NAPARC allows into its membership churches that have women deacons, just as it allows for churches that do not have women deacons. NAPARC does not insist upon full agreement among its member churches on this point. It is a point upon which freedom is allowed. See 1. above.
7. It could be argued (but as the evidence is slim, it can only be advanced tentatively) that the Westminster Assembly also came to this position of freedom on the matter. It debated the question of whether the widows of 1 Timothy 5:3-16 were to be regarded as deacons. The motion that they were to be regarded as deacons passed by a single vote, as reported by John Lightfoot in his *Journal* (the Minutes of the Assembly for this period are missing), and the affirmative vote is reported also by George Gillespie. Lightfoot greatly lamented that on the day of the vote, he had been called away from the Assembly and missed the vote. Had he been there, the Assembly would have split on the question down the middle. Curiously, however, when the final draft of the office of deacon was presented to the full Assembly, no mention was made of whether women could serve in the office and the status of the widows in 1 Timothy 5 was dropped without explanation. The final report simply stated that deacons were an office that was ordinary and perpetual in the church, to which was committed the ministry of mercy, and that deacons could not preach or administer the sacraments. Wayne Spear conjectures that, given the very close vote on the widows and the subsequent failed vote on whether Phoebe was both a widow and a deacon, the Assembly simply left aside the question of women deacons, despite the fact that it effectively ignored a previous action of the Assembly. They contented themselves with a statement on deacons that just passed over the issue of the women, and adopted a statement upon which all could agree. If fully one-half of the Westminster Assembly could entertain the idea that the widows of 1 Timothy 5 could be included in the office of deacon, it should not be thought that the position is without credible support in the Scriptures. When we add to this that John Calvin likewise included women within the office of deacon, if only in one order of the deacons of which he recognized two, it cautions us against too rigid a position on the matter.

Recommendations:

1. The Committee recommends that the current policy regarding women in the diaconate be reaffirmed and that the Memorial from First Presbytery not be adopted. **Synod DID NOT APPROVE.**
2. That the Special Committee to Study Women Deacons be dissolved. **Synod APPROVED.**

Respectfully submitted,

William B. Evans, Chairman

ENDNOTES:

1. For a recent example, in 2019 the Metro New York Presbytery of the Presbyterian Church in America overtured the General Assembly to amend the *Book of Church Order* to allow women to be ordained as deacons. <https://theaquilareport.com/metro-new-york-presbytery-overtures-47th-pca-ga-to-allow-women-to-be-ordained-as-deacons/>. In 1988, the Orthodox Presbyterian Church considered the issue of women deacons and received both a majority and a minority report on the matter. Both reports are worthy of close study and may be found at https://opc.org/GA/women_in_office.html.
2. In addition to the ARPC, two other denominations in NAPARC allow for women deacons. First, the Reformed Presbyterian Church of North America (RPCNA) approved women to be ordained to the office of deacon in 1888 (yes, 1888) and the position was reaffirmed in 2002. A brief account of women deacons in the RPCNA can be found in Kyle Borg, "A Brief (Maybe Incomplete) History of Women in the RPCNA," <https://gentlereformation.com/2019/07/10/a-brief-maybe-incomplete-history-of-women-in-the-rpcna/>. Second, The *Eglise Réformée du Québec* (ERQ, The Reformed Church of Quebec) does not make explicit provision for women to be deacons, but it does state that churches "can call to the office of deacon all members who show evidence of their competence according to the Biblical criteria mentioned in Acts 6:3; Rom. 16:1,2; 1 Tim. 3:8-13" (*Ecclesiastical Order and Discipline* 2.4.3). Also, whereas it does require that only men be ordained as elders (EOD 2.2.4), this restriction is not present in the qualifications for deacons. But deacons do not serve on the ruling council of the church (= session in ARPC), which is composed of the ministers and elders of the church (EOD, 4.2.1.).
3. A short bibliography of readings on the topic was presented in this committee's report last year. See also Christian Adjemian, "On Deaconesses." <http://www.reformedprescambridge.com/articles/Deaconess.03jul02.pdf>.
4. Paul's ministry (seen in Luke's Acts and in Paul's epistles) includes a number of women who seem to have exercised some authority, responsibility, and/or influence in the NT church—Priscilla (Acts 18:26), Chloe (1 Corinthians 1:11), and especially Phoebe, who is described as "a *diakonos* of the church at Cenchreae" (Romans 16:1-2). Then there is the debated passage of the "women" or "wives" of 1 Timothy 3:11. Whether these "women" be deacons or wives of deacons, they clearly were to share in the duties of the deacon's office and must similarly have a deacon's qualifications. If in the ARPC we did officially view these "women" as the wives of deacons, it would require that we expand the session's duties in examining deacons to include an examination of their wives' qualifications as well. Unless we are prepared to assert that Paul's teaching on male headship and ministerial authority in the church ran contrary to the roles and activities of Priscilla, Chloe, Phoebe, the women of 1 Timothy 3:11, and the widows of 1 Timothy 5:3-16, we must conclude that there was a type of authority, or at least responsibility and service, these women exercised that was yet submissive to and compatible with male leadership of the church as Paul defined it.

5. The *Form of Government* of the ARPC, 5.17 and 5.18. It should further be noted that if the General Synod were to adopt the view that boards of the church were given ecclesiastical authority over the matters committed to them (rather than given responsibility for managing tasks under the authority of the court of the church over them), such an expansive view of authority would raise serious questions about women serving on the boards of the ARP Church.
6. The phrase “keys of the kingdom” is found in Scripture only in Matt. 16:19, but the power of those keys is also cited in Matt. 18:18, a context dealing with the exercise of discipline and the power of excommunication given to the church. The *Confession of Faith* says, Ch. XXX.I-II: “I. The Lord Jesus, as king and head of his church, hath therein appointed a government in the hand of church-officers, distinct from the civil magistrate. II. To these officers the keys of the kingdom of heaven are committed, by virtue whereof they have power respectively to retain and remit sins, to shut that kingdom against the impenitent, both by the word and censures; and to open it unto penitent sinners, by the ministry of the gospel, and by absolution from censures, as occasion shall require.” Surprisingly, the Westminster Confession does not specify which church officers the Lord Jesus Christ has appointed in the church. But, in the Westminster Assembly’s *Presbyterian Form of Church Government* which had been published before the Confession was written, they did specify which officers had been appointed, and which among those officers were given authority to rule in the church—ministers of the word and what they call “other church governors”: “As there were in the Jewish church elders of the people joined with the priests and Levites in the government of the church; so Christ, who hath instituted government, and governors ecclesiastical in the church, hath furnished some in his church, beside the ministers of the word, with gifts for government, and with commission to execute the same when called thereunto, who are to join with the ministry in the government of the church. Which officers reformed churches commonly call Elders.” See <https://www.apuritansmind.com/westminster-standards/form-of-presbyterian-church-government/#Other%20Church-Governors>.
7. A concise discussion of the Westminster Assembly’s treatment of the issue can be found in Wayne R. Spear, *Covenanted Uniformity of Religion: The Influence of the Scottish Commissioners upon the Ecclesiology of the Westminster Assembly* (Reformation Heritage Books, 2013), 119-121. The official minutes of the Westminster Assembly are missing for the time when women deacons were debated (Dec. 28-29, 1643), but there is a record of their debate in John Lightfoot, *The Journal of the Proceedings of the Assembly of Divines, from January 1, 1643, to December 31, 1664* (Forgotten Books, 2015), 92-98. Scottish commissioner George Gillespie also records the affirmative vote for the widows of 1 Timothy 5 to be included under the name of deacons. See “Notes of Debates and Proceedings of The Assembly of Divines and other Commissioners at Westminster,” p. 5, in *The Works of George Gillespie: One of the Commissioners from Scotland to the Westminster Assembly, 1644*, Vol. II (Still Waters Revival Books, 1991). Gillespie is recorded as saying that in 1 Timothy 5 there were widows who were church officers. See Lightfoot’s *Journal* (p. 95).

Mark Ross comments:

Mr. Moderator, Mark Ross, Catawba Presbytery, with Erskine Seminary,

With respect to the motion made, I would like to respond to the original arguments in favor of amending the report of the committee. First of all, there is no denial whatsoever of connectional church government in that report. This relates to one particular aspect which the paper argues doesn’t belong to our government. Deacons are not a part of our courts. Deacons are organized as a board in the church. Every decision they make can be overturned by the session.

Secondly, there is an assumption that ordination automatically carries some kind of authority which it would be improper for women to have. That is a view of ordination which is common; it is not one that is sustained in our Standards. We have defined ordination as setting apart a person to a(n) office. If that office has authority, then ordination to the office would invest a person with the authority of that office. If, as our Standards have made very clear, this is not an office of authority—it is an office of service—then ordaining people, or setting them apart to that office, does not invest them with authority.

This is no barrier whatsoever to our fellowship with the NAPARC churches. NAPARC has never told us to re-examine our position on women deacons—unlike what they did with the Christian Reformed Church in the ordination of women as elders or ministers. They have never told us we needed to restudy this matter. It has never been a barrier to our membership in NAPARC. There may be churches, who belong to NAPARC denominations, who look down their nose at us on this matter, but it's not been a barrier to our membership in NAPARC.

With respect to the fact that the paper did not go into extensive Biblical arguments, it is because we believe that that work belongs to church sessions, and we did provide a list of resources that sessions should make (use of) when they take up this matter. It would certainly be my hope, that no session would undertake the ordination of female deacons, unless they had good reason to believe, this was indeed a Scriptural position. But the position of the committee, on which I serve, was that this was not a matter upon which we had to agree in our government together. We allow sessions to decide how many members they are going to have, we allow when they are going to meet—there (are) many ways in which we vary from one another that doesn't destroy our government as a connectional church.

The point being made about the fact that a church that disagrees with female deacons doesn't have to enter into the service of female deacons is simply pointing out that this is a matter upon which, if a church session has come to the conclusion that female deacons cannot be accepted in the church, their being an ARP doesn't commit them to the position. Another session may decide otherwise. But being an ARP doesn't commit you to be in favor of female deacons. This is a matter that we have determined is to be left to individual churches, which our constitutional standards would require they do all things according to Scripture. And unless they have good Scriptural reasons for doing what they do, they ought to back off of it. They shouldn't take the position, "Well, there are just differences of opinion." We cited this. We pointed you to the references. John Calvin should have a place among us. One-half of the Westminster divines should have a place among us. B. B. Warfield should have a place among us. Yes, there are those of us who are in the minority in the Reformed tradition, but it's surely not a wild and crazy idea if Calvin could have embraced it, if one-half of the Westminster Assembly could have embraced it, and if B. B. Warfield could have embraced it, it's really not that wild an idea. But you don't have to endorse it. You just have to allow ARP churches who see it differently to go on with their life in obedience to the Scripture as they have understood it. That is the (reason for) provision of the resources. I stand against and speak against the motion to amend.

Brooks Pipher closed the meeting with prayer.

WEDNESDAY MORNING BUSINESS SESSION

The Wednesday morning session began in the Chapel with a sermon by Mackay Smith followed by prayer in small groups.

The Synod meeting continued with discussion on the report from the Special Committee on Women Deacons Study.

Mark Ross Comments:

Mr. Moderator, Mark Ross from Catawba Presbytery, serving at Erskine Theological Seminary.

I did serve on the committee and I would like to give a word of apology to the court, as it appears that many were quite dissatisfied with our report in that we had failed to provide an adequate Biblical response to the paper of Dr. Cara, which we acknowledged in our report to the court was a very fine paper. In explanation of that I would say that the task that was given to the committee was exceptionally brief. We were not instructed to provide a response to the paper. The memorial was simply referred to us. It was simply "that Synod refer Memorial #1 and all matters related to a special committee appointed by the Moderator." We weren't even given a time at which we were to report back to you, or even if we were to report back to you. That was assumed, of course, and we did provide an interim report last year and one this year, but we did not take up the matter of providing a Biblical response to Dr. Cara's paper.

The reason (we did not) is that Dr. Cara was advocating that we change the position of the Synod and we were looking to provide a response that we believed would offer unity on what was clearly a very divided court. Our vote last night, separated by about 20 votes, would indicate we are very sharply divided—perhaps not near as closely divided as the Westminster Assembly was when they took up the matter. But is there a way, when given that we are so sharply divided on this issue, that we can live together in peace? So, we looked for that way on a principle where we could unite. Where we focused our attention was on whether this was a matter on which there must be unity among us or is this a place where we may allow for freedom. We have freedom on a great number of issues. It is very common in my presbytery and I believe in others that exceptions are taken to the Westminster Confession of Faith: the days of creation, issues of eschatology, even the Sabbath is regarded as a matter on which people may adopt the so-called "Continental" position, for which John Calvin is often cited as authority there. As a teacher of theology, I would confess that Calvin on the Sabbath is about the worst thing the man ever wrote. I believe the Westminster Assembly is far better on that. But I really would not want to run John Calvin out of the church or those who have been persuaded by him.

But with respect to the matter of deacons, I would offer a Biblical support for woman deacons; I just would not argue that my position needs to be the position of everybody else here. I don't find it at all persuasive that (1 Tim. 3:11) refers to the wives of deacons and I don't for a number of reasons. First of all, the text does not say "the wives". It does not say "their wives". It uses a word that could be either "women" or "wives" and then it gives a series or a list of qualifications. We assume, if we take the position that these are the wives of deacons (and what else could they be if they are not just women deacons?), that they must be the wives of deacons, because it is in the middle of the qualifications given to the deacons. But they are apparently to be qualified. Well, why are they to be qualified? Well, the assumption is, they're to perform the work of deacons and they need to be qualified. So (on this view), they are to be qualified for the work of

deacons, they are to share in the work of deacons, but they are not to share in the office of deacons. Some of us find that just a little odd.

Then there is Phoebe. She is a “diakonos of the church at Cenchreae” (Rom. 16:1). Is it an official title? Well, it certainly could be. It is the only time that particular construction is used and she is quite clearly a woman of standing and has been committed the very important work of bearing the letter. But again, I would say that we have very few texts to go on. I wouldn’t want to make that the position of the Synod.

I am quite prepared to give liberty to others and I would hope that we would give liberty to all the churches that have been persuaded by those passages and perhaps others, that this is an office of sympathy and service. I think it would be well to remember that the duty of sympathy and service really belongs to every member of the church. There is really nothing the deacons do that is unique to them, except that they have been assigned the duties of bringing together a budget and recommendations to the session about how to administer those funds or the property or other matters committed to them. It is a work that belongs to every member of the church. The real work of the deacons is to ensure that no one gets left out. They don’t do all the work of sympathy and service; they just ensure that no one gets left out. So, we offered what we believed would be a point upon which we all agree: it is not essential to our Form of Government; it does not affect the courts of our Church; it offers liberty to churches to act according to their own view of the matter as the session may decide; and it is not going to impinge upon the local work of any particular church who does not accept that women may serve in that office. (Time was then exceeded.)

Mark James Comments:

Mr. Moderator, I rise to speak in favor of this amendment and against the report that is in the packet. Mr. Moderator, when an exegetical-theological paper is put forth to a committee for consideration, I think it only appropriate when that committee disagrees with the original paper, that the committee present a counter-paper with their exegetical-theological argumentation. Instead, the response we got from this special committee was in substance: “Other denominations in our orbit allow for, and our historical predecessors were divided over it, therefore let’s just continue doing what we have been doing.” While it is helpful to know how a topic has been addressed historically, our ultimate authority is Scripture; not what other denominations are doing, not what other churches might or might not do, not what other families may or may not do, and not even what John Calvin says. Yet this paper offered no sustained positive Scriptural argumentation for women deacons and what was there was relegated to an endnote. This report focused on issues that admittedly are debatable, and while there are aspects of this topic that are debatable, this report seems to come to its conclusion by interpreting what is clear in light of what is unclear. This is not a sound hermeneutical approach. We do not interpret what is clear in light of what is unclear, but vice versa. What is unclear or debatable, must be interpreted in light of what is clear. I would submit to you that 1 Timothy 3 is clear on the office of deacon. When listing the qualifications for the office of elder, the Apostle Paul says in 1 Tim. 3:2 that an elder must be a “one-woman man;” literally “μὴ ἓς γυναικὸς ἄνδρα.” When listing the qualifications for the office of deacon further down, he says in 1 Tim. 3:12 that a deacon must be a “one-woman man;” literally “μὴ ἓς γυναικὸς ἄνδρες.” I fail to see how a woman can be a “one-woman man.” Paul explicitly and virtually verbatim limits both offices to men in 1 Timothy 3. If we use the elder qualification of “one-woman man” as part of the overall argument to limit the office of elder to ordained men in God’s Word, then we likewise must also see the “one-woman man” qualification for deacon to

limit that office to ordained men. Otherwise, we have introduced an inconsistency and perhaps even contradiction for the same phrase within the same immediate context. Once we see that the office of deacon is clearly limited to men in this section and chapter, then we can use Scripture to interpret other Scripture and the unclear in light of the clear. It becomes clear that the women of verse 11 must refer in context to the wives of deacons who will undoubtedly be exposed to the diaconal work of their husbands, hence the qualification for them not to be given to slander. Calvin himself, since he is appealed to in this committee report, understood this verse to refer to deacon's wives instead of women deacons. If this means that the wives of proposed deacon candidates should be included in consideration and examination by the session, then so be it! Why does this report in Endnote 4 make it sound like expanding the session's duties to examine deacon's wives is an exhausting or bad thing to do!? If we accept this report, we are accepting an unsound hermeneutic when it comes to biblical interpretation and we are accepting an argument that others are doing it and have not settled the issue, therefore we can do it and do not have to settle the issue. Mr. Moderator, how long will this Synod limp without making an authoritative declaration on this issue? Scripture cannot teach both propositions that 1) "women can be ordained as deacons" and 2) "women cannot be ordained as deacons." Yet that is effectively what we have been doing and what this report says we should continue to do. It is time for this body of faithful delegates to make clear "Thus says the Lord" on this topic and take a stance. Before I end, contrary to Endnote 4, the position that the office of deacon is limited to men, does in NO way diminish or contradict the roles and activities of Priscilla, Chloe, Phoebe, and others. Scripture recognizes and commends the service of these women to the Church of Christ, but it does not imply or require that they did so as ordained deacons. The plain testimony of Scripture is that all of God's people should be serving the Church with their skills and talents, whether they are ordained or not. The notion that somehow a woman's service in the Church is only acceptable, commendable, or noteworthy if she is ordained is an unbiblical notion and aligns more with the zeitgeist of our age that anything a man can do, a woman can do. However, let me make it plain to those who may disagree with me. I am in no way faulting women who are currently serving faithfully in their respective church as deacons. To argue as I am arguing now in no way denigrates the faithful service of women in the church. This body has enabled them to be given an office that does not rightly belong to them. It's not their fault; it is our fault. They have not erred; we have erred. But because we have erred, does not imply that their service is less commendable. Fathers and brothers, we should encourage women to serve faithfully in the Church. We have an entire book in the "red set" devoted to the history of women's service in the ARP. It covers the years 1873-1980, which means that it only includes 9 years of when this body allowed women to be ordained to the office of deacon. All you have to do is read this to find remarkable stories of women who have served faithfully in the Church. And we should commend those who serve. Tabitha in Acts 9 is noted in a commendable manner for her good works and acts of charity. The widows wept over Tabitha and showed Peter the garments that she had made for them. She wasn't a deacon. Our own denomination has a history of women serving commendably without holding the office of deacon. Mary Galloway served in foreign missions, started a Christian school in Egypt, and helped inspire a new passion for foreign missions throughout the ARP, especially among other ARP women. We have women serving ably and commendably in Synodical and Presbyterial and overseas in missions. We have women serving in their local churches, perhaps taking meals to those who are mourning, or hosting a women's Bible study in their home, or helping to catechize their children who may go on to be future ARP pastors, missionaries, or faithful ARP members. God recognizes

and honors all service done in His name regardless of holding an office in the Church. We can honor the mothers of the church without giving them the roles of fathers in the church. Thank you.

A MOTION CARRIED:

That the Moderator appoint a study committee for the purpose, scope and authority of work of the office of Deacon.

A MOTION CARRIED:

That the floor speech of Mark Ross in support of the Special Committee on Women Deacons Study and the floor speech of Mark James in support of the amendment to the original recommendation both be recorded in the Minutes of the 2023 General Synod for historical purposes, as representative of the debate on the issue of women in the diaconate.

Following a short break, Michael Cochran (of the EPCEW and also a World Witness missionary) brought greetings to the court.

The Special Judicial Committee (Prato Case) was presented. Principal Clerk Kyle Sims recused himself. Tim Phillips became Acting Clerk.

SPECIAL JUDICIAL COMMITTEE (PRATO CASE)

At the 218th Stated Meeting of the ARP General Synod, a motion was made for the Moderator to appoint a special committee to review the matters and material related to the case between Mr. Jeffrey Prato and First Presbyterian Church, Columbia SC and Catawba Presbytery. Moderator Bill McKay appointed the following to this committee: Nathan Beard, Randy Brevard, Kevin Carter, John Moerman, David Smith, Howard Wheeler. Rob Roy McGregor (Former Moderator) and Bill McKay (Moderator) were advisory members.

The committee's mandate was as follows:

- i. To examine all of the materials involved with the appeals/complaints brought forward to the 2022 General Synod from Mr. Eric Ruschky and Mr. Henry Foster regarding the matter of Mr. Jeffrey Prato & First Presbyterian Church, Columbia, SC (via Catawba Presbytery).
- ii. Formulate recommendation(s) of the appeals/complaint.
- iii. Prepare a report to be presented to the General Synod.

The committee met five times between August 2, 2022 and March 1, 2023. David Smith was elected chairman.

The pertinent material was received by all members, and a printed copy of the material was done in chronological order; it was over 1600 pages. It was agreed that we would utilize the files as distributed via Google Drive.

In that the proceedings in the matter have been conducted under the former Book of Discipline [BoD] and there has been no formal church discipline process against Mr. Prato, the committee considered (1) whether this case should be reviewed as an appeal or a complaint, and (2) could a complaint be heard if a censure of discipline had not been applied?

The committee concluded that, in accordance with the BoD X.E.1.3, this case ought to be treated as a complaint because the lower courts had made decisions, even though they were not formal censures, which affected the complainant's status with First Presbyterian Church, yet left him without any right of appeal. In light of this conclusion, the committee proceeded to review the material to determine if there were any "irregular or unjust" actions [BoD X.E.1].

Besides the volume of material, there are other factors that make this case challenging. There is sympathy for the Session of First Presbyterian Church wanting to guard the safety of individuals and the congregation; as well as sympathy for Mr. Prato concerning the gravity of actions that were taken against him which left him without recourse of appeal. The Session of First Presbyterian Church did not formally apply any measure of Church discipline against Mr. Prato, stating several times to Mr. Prato that their actions were of a security nature and not an act of censure. This lack of formal Church discipline appears to have impeded further committee and commissions assessments as to whether or not any appeal or complaint could be heard from Mr. Prato. Further, the Catawba Presbytery Commission's minutes of 2021 show on January 26, 2021, a readiness to move forward with a trial, but they do not meet again until May 13, 2021, as a new commission had to be appointed with a new chairman. This new Commission purposed to move forward with a speedy trial; but nothing happened until December 28, 2021, when the Commission summarily dismissed the complaint. This action brought a nearly four year old case to the Synod for guidance. By the time the Synod receives this report this case will have been going on for five years. This point will have a bearing on the recommendations.

While there may be more irregularities, the committee focused on the Catawba Presbytery Commission report, and the Ad Hoc Committee report of the Session of First Presbyterian Church, Columbia, and deems the following irregularities as reasons for the recommendations:

1. Respecting the Catawba Presbytery Commission's minutes of December 28, 2021, where the motion to dismiss the complaint of Mr. Prato against the Session of First Presbyterian Church is adopted:

- (a) the Commission had received and was treating this as a complaint, but then invoked BoD V.A.5 and XI as reason to dismiss the complaint "determin[ing] that prosecuting this case would not promote the peace, purity, and prosperity of the church or benefit the accuser or the accused." The Commission does not address the BoD X.E.1 in judging whether or not the "decision of the lower is regarded as being irregular or unjust." The lower court made several decisions that affected Mr. Prato's peace, purity, and prosperity with First Presbyterian Church.

(b) Mr. Prato's relocation outside of South Carolina ought to have no bearing on whether or not this case should have been tried;

(c) the Commission admits that "Sessional notes from First Presbyterian Church Columbia were 'somewhat lacking as to detail,'" which this committee views as irregular.

d) the Commission's reasoning that "prosecuting this case would provide no substantive benefit to Mr. Prato" seems irregular given the effort Mr. Prato has spent in pursuing this case.

2. Respecting the Final Report of the September 4, 2018, Ad Hoc Committee of the Session of First Presbyterian Church Columbia, the following irregularities and concerns were noted:

(a) Mr. Prato's behavior that precipitated all that has transpired with respect to this complaint began before being admitted as a member on March 18, 2018, which behavior was known to the Session, as he was warned to have no contact with a member of First Presbyterian Church. On April 25, 2018 he had a 'No Trespass' notice issued barring him from certain activities and places of First Presbyterian Church, as well as a 'No Contact' order by a member which was expanded in July 2018 to include other family members. No disciplinary censures [admonishments or rebukes] were noted by the Session.

(b) The Ad Hoc Committee, in defining Mr. Prato's behavior, uses the words "harassing", and "offenses", yet the Session still does not appear to exercise any formal discipline of the lower censures of admonition or rebuke, which in accordance with BoD V.A.7 could have been pursued to seek repentance and avoid the judicial process. Rather, the Session continued to define their actions as non-disciplinary because "there has been no charge, complaint, or church discipline proceeding against you at any time during your membership" [Ad Hoc report p.16]. The question begs, then why the 'No Trespass' and 'No Contact' notices?

(c) Mr. Prato's self-diagnosed mental illness of ADHD and/or some spectrum of autism, with the concerns of Pastor Squires regarding Mr. Prato's mental health, and the concerns of the Session as a whole about Mr. Prato's mental health, all precipitated the threat assessment by a Mr. Villines. This threat assessment report led to the Session issuing a 'No Trespass' order against Mr. Prato [received by him on January 2, 2019] barring him from all property of First Presbyterian Church and barring him from attending any church events or activities held off campus. The Session labelled this a "security issue and not a matter of church discipline." It is very difficult to reconcile this action as a non-disciplinary church action. To take such a civil action against a member, while still defining his membership as being in good order, is not just irregular, it is irreconcilable. Though civil action may have been necessary, such should not prohibit church discipline. In the BoD I it clearly explains that church discipline [not civil action] is the means of grace by which an erring member is reconciled.

(d) While this committee neither denounces nor affirms the Session's actions taken in issuing the two 'NO Trespass' orders, the defining of these actions as a security issue and not a matter of church discipline, is irregular in that it hindered a member in good standing from appealing or complaining against the actions of the Session. What if the

Session's actions were wrong? What recourse does Mr. Prato have but to submit to an order that is essentially civil expulsion from the church, leaving him to pursue this in a civil court [which contravenes 1 Corinthians 6:1-6]?

With these irregularities in view, in conclusion, the committee makes the following recommendations.

Recommendations:

1. That Synod assume original jurisdiction of this complaint;
#1 WAS RULED OUT OF ORDER, WHICH ALSO RENDERS 2,3 AND 4 MOOT.
2. That Synod form a judicial commission to adjudicate this complaint; **MOOT**
3. That the judicial commission conduct this case with the current Book of Discipline;
MOOT and
4. That the judicial commission set a formal date for this case to be concluded. **MOOT**
5. That the Special Moderator's Judicial Committee be dissolved. **Synod APPROVED.**

Respectfully submitted,
 David W. Smith, III
 Chairman

Kyle Sims resumed his role of Principal Clerk.

Moderator Patrick yielded the chair to Vice-Moderator David Smith. Smith took a point of personal privilege to comment on how proud he and his wife, Tracey are of their son, Mackay.

The Special Committee on Net Assets Reallocation was presented.

SPECIAL COMMITTEE ON NET ASSETS REALLOCATION

The Special Committee on Net Assets Reallocation ("SCONAR" or the "Committee") was created and charged by a motion adopted by the General Synod at its October 2020 meeting. The motion resulted from Recommendation #5 from the report of the Special Committee on the ARP Retirement Plan, more commonly known as the Moderator's Blue Ribbon Committee ("MBRC"), at the same meeting. More specifically, the motion approved was:

That a reallocation of at least \$3,000,000 from the net assets of Synod boards and agencies to the ARP Retirement Plan Trust Fund be approved, with the sources of the reallocation to be identified and determined by a committee chosen by the Moderator.

The amount to be raised was subsequently determined to be \$8.5 million, a figure established by the Board of Benefits with assistance from the Retirement Plan actuaries. At the June 2021 meeting of General Synod, SCONAR reported that it had identified approximately \$5.2 million. Some of the funds identified required court filings, which

have now been completed and those funds are now available. Also at that meeting, SCONAR's mandate was extended another year.

Appeal: A motion approved at the June 2021 Meeting of General Synod instructed SCONAR to coordinate a capital campaign and appeal to churches and members to close the gap in funds needed. In November of 2021, SCONAR (with the assistance of Central Services) sent such an appeal to all ministers and clerks of session. At the time that letter was sent, the estimated shortfall remaining was approximately \$1.6 million. The Committee was pleased to participate in telephone and in-person consultations with a number of churches as they considered gifts to offset the Retirement Plan unfunded liability.

Although no appeal was made over the past year, a small number of gifts were received, including \$150,314.51 from Catawba Presbytery. Central Services reports that of the original goal set for SCONAR of \$8.5 million, we will still look to raise \$612,673. We would anticipate a new denomination-wide appeal in late summer of 2023 after reverifying all of the accounting.

Memorial: SCONAR expresses its appreciation to God for the work of our brother Rex Casterline, who went to be with the Lord not long after our last Synod. His work on this Committee and in countless other ways to the ARPC is a wonderful example of the life of a "good and faithful servant."

Recommendation:

1. That Synod renew and/or amend the Committee's mandate to extend its work for another year. Upon an updated accounting from the Board of Benefits of the remaining need and further discussion with Chip Smith and Brian Such, SCONAR will make an updated denomination-wide appeal. **Synod APPROVED.**

Respectfully submitted,

Harry Jeffcoat, Chairman

The Committee on Theological and Social Concerns was presented.

COMMITTEE ON THEOLOGICAL AND SOCIAL CONCERNS

The actions of the 2022 meeting of General Synod included approving this recommendation: That the Theological and Social Concerns Committee be dissolved as a standing committee of Synod upon completion of its previously assigned tasks. Those remaining tasks were two: 1) a report on the validity of marriages without a marriage license from the civil government; 2) a report on the issue of Freemasonry and secret societies. A paper on the first task is included with this report for consideration by General Synod.

With regard to the issue of Freemasonry, the committee has not been able to complete its work and the likelihood of being able to complete this task is remote. In the years since this issue was presented to the committee (2019), various issues delayed the work of the committee (notably the problem of having numerous issues

given to the committee, along with the general difficulties meeting in 2020 and 2021). Since that time, because of the rotational nature of the committee, committee members who did the initial work are no longer on the committee. When the work of the committee was extended at the 2022 meeting of General Synod, two more committee members rotated off the committee at the end of June without being replaced, and two more committee members will rotate off at the end of June of this year. The committee no longer has sufficient membership to complete the task in a satisfactory manner.

Recommendations:

1. That the paper on the validity of marriages without a marriage license be received as information. **Synod APPROVED.**
2. That Synod approve a moderator's committee for the purpose of studying and making recommendations on the matter of church officers and secret societies, and that the work done thus far by the T&SC Committee on the issue of secret societies be provided to such a moderator's committee as a starting point. **Synod APPROVED.**
3. That the Theological and Social Concerns Committee be dissolved as a standing committee of Synod. **Synod APPROVED.**

MARRIAGE QUESTION

Theological and Social Concerns Committee

Introduction

A matter regarding the validity of "marriages without a marriage license" came to First Presbytery through a complaint against one of the sessions of that presbytery. The matter was referred to the Theological and Social Concerns Committee of First Presbytery at its winter meeting of 2018. The key issue was whether a marriage license from the civil government is required for a marriage to be valid according to the Standards of the ARP Church. The First Presbytery Theological and Social Concerns Committee reported to the April meeting of First Presbytery in 2018. The Committee produced a theological paper regarding the validity of marriage in the absence of a state-issued license. At the same meeting when the Committee reported, the Presbytery voted to refer the matter to General Synod's Theological and Social Concerns Committee.

The Report of the First Presbytery Committee

The Theological and Social Concerns Committee of First Presbytery came to the following conclusion:

"After a period of study, discussion, and prayer, the Theological and Social Concerns Committee of First Presbytery has determined that a license from the civil government is not required for a marriage to be recognized as valid according to the Standards of the ARP Church."

The findings of the committee hinged on a critical distinction that there are two separate institutions of marriage in American society: Christian marriage and civil marriage. "In modern society," the Committee wrote, "there are two largely parallel institutions of marriage – Christian marriage, as defined by God speaking in His Word (Gen. 2.24; Matt. 19.3-6), and civil marriage, as defined by the laws and regulations of the civil authority."

The following are the key assertions of the Theological and Social Concerns Committee regarding whether a marriage license from the civil government is required for a valid marriage according to the Standards of the ARP Church:

1. One can be married according to the eyes of the church but not according to the eyes of the state. The paper asserts that a couple is married in "the eyes of the church" when they take their vows in the worship service, but that the couple is not married in "the eyes of the state" until the couple signs the marriage license after the service. Hence, there are two separate institutions of marriage that a Christian couple may enter into on the same day.

2. One can be married in the eyes of the state but not in the eyes of the ARP Church. The paper lists another hypothetical scenario that demonstrates the distinction between Christian and civil marriage. A man who commits adultery, divorces his wife, and marries his mistress is, according to the study paper, married in the eyes of the state. However, the paper asserts that "[f]or the ARP Church, matters are quite different. As an adulterer and a deserter, the man is ineligible for remarriage and thus there is no marriage between the man and his 'new wife' (Matt. 19.9; WCF 24.5-6). The man and his 'new wife' have a civil marriage, but they do not have a Christian marriage."

3. A marriage license from the civil authority is beneficial but not necessary. The Committee states, "For Christian marriage to be recognized as valid, a license from the civil magistrate is not at all required. While such a license is beneficial and, in almost every conceivable instance, is advisable, neither that license nor the civil authority that issues it creates the Christian marital bond and thus the absence of civil documentation does not necessarily imply the absence of a marriage. In such an absence of civil documentation, the validity of a Christian marriage can be established based on the formal attestation of an ordained minister or Session, for such parties function as servants of the God who, according to the Scriptures and our Standards, alone creates the Christian marital bond."

4. The Distinction between Christian and Civil Marriage is held by the Westminster Divines. The Committee pointed to Westminster Confession of Faith 24.4, which speaks of certain incestuous marriage relationships forbidden by the word of God that cannot be made lawful by the laws of man. The Committee infers that the divines held to a distinction between civil and Christian institutions of marriage in this section. "The principle here is powerful," the committee writes, "[t]he 'law of man' – the civil authority – can declare an incestuous marriage lawful and valid, but that declaration does not make it so. A 'relationship' is made a lawful 'marriage' not by civil decree, but by divine pronouncement. As a result, a marriage can be within the confines of the civil law, and yet be unlawful by Biblical standards. There are here, again, two institutions – civil marriage and Christian marriage."

5. Only God can create a marriage. The Committee reasons that since God alone has the power to create marriage, the state can “recognize marriage, they can reward marriage and encourage marriage, but they cannot, and they do not, create Christian marriage.”

6. Romans 13 is not in tension with this position. The Committee argues that since the civil government is wont to condone all sorts of non-Christian positions on marriage, the state does not, therefore, require a marriage license. ARP ministers are thereby free to conduct marriage ceremonies without marriage licenses. In such circumstances, there is no rebellion against the God-given authority of the state.

7. There is no conflict between the distinction between the institution of civil and Christian Marriage and the ARP Directory of Public Worship. While the Directory for Public Worship V.C.5.c, d, f, and g, speaks of the minister and Christian couple obeying the civil government in matters pertaining to the marriage, the committee reasons that since the civil government does not require a marriage license, then there is no tension between the position of the study paper and the ARP Directory for Public Worship.

The Response of Synod’s Theological and Social Concerns Committee

The opinion of Synod’s Theological and Social Concerns Committee is that the answer of First Presbytery’s Committee is incorrect. The Standards of the ARP Church and the best pastoral wisdom suggest that, for our particular cultural moment, valid marriages are those where the couple has a marriage license issued from the relevant civil authority. Moreover, Synod’s Theological and Social Concerns Committee argues that there are not two separate institutions of marriage. This distinction is foreign both to the Westminster Standards and the ARP Directory of Public Worship. Furthermore, adopting the position of First Presbytery’s committee could lead to disastrous practical issues for the church. The Committee argues its position on the following grounds.

1. Marriage is a Creation Ordinance. The book of Genesis details how God created man and woman and joined them in marriage in Genesis 2. Reformed theologians argue that marriage is a creation ordinance. That is, marriage is not a covenant that only Christians may enter into. Rather, marriage is an institution ordained by God for the good of mankind. Christians have a special relationship to marriage in that Christians seek to be married in such a way that their marriage contributes to their glorifying and enjoying God, their personal sanctification, and the production of godly seed. Christians and non-Christians do not enter into distinct institutions of marriage. Christians and non-Christians are both married, but they conduct themselves in marriage in distinct ways.

2. The Westminster Standards cannot be interpreted in this way. The idea that the Westminster Divines recognized Christian marriage as distinct from civil marriage—or that such a distinction may be harmonized with the Westminster Standards—is incorrect. The distinction between civil and ecclesiastical authority is a modern American notion that was entirely foreign to the worldview of the Westminster Divines. The divines lived in a Christian world where there was a distinc-

tion between church and state, but not a division. The Parliament called the Assembly, and had the Parliament held off the royalists in perpetuity, the Reformation of the Church of England would have come through Parliament, not the Assembly. The Assembly granted to the civil magistrate the right to punish heretics. Moreover, the Assembly did not include tithing as an act of worship in the original Directory of Public Worship because the proceeds for the church were provided by the tithes of the state. This is why Larger Catechism Q. 191 argues that the Christian prays in the second petition that the church would be “countenanced and maintained” by the civil magistrate (which means that the state would pay the salaries of the ministers of the church). Therefore, the idea that the Westminster Divines, who lived within the world of established public religion, would see a distinction between Christian and civil marriage is incorrect.

3. The Directory for Public Worship cannot be interpreted in this way. The Directory for Public Worship requires that all marriages must fulfill the requirements for a lawful marriage given by the state. The Directory for Public Worship states, “Before any man and woman are joined in Christian marriage they shall fulfill all the lawful requirements of the state in which the marriage is to be performed.” (V.C.5.c) This section of the Directory implies that the state has the right to regulate Christian marriage and that a valid marriage must meet the requirements of the state. Moreover, in such cases where a state forbids a minister to marry a couple without a marriage license, a minister would be guilty both according to the laws of the state and the ARP church. Furthermore, if the directory made a distinction between Christian and civil marriage, one would expect this section of the Directory to grant latitude to ministers. However, this section requires ministers to follow all the lawful requirements of the civil magistrate.

4. Ministers who officiate marriages without licenses break (some) state laws. The First Presbytery Theological and Social Concerns Committee argues that the state does not require marriage licenses for a marriage to be valid. However, this assertion is not demonstrated with references to relevant law codes from any state. In fact, states do require marriage licenses in order for a marriage to be valid. It does not logically follow that because the state does not penalize cohabitation that the state, therefore, allows for marriages without marriage licenses. See the following legal codes as examples where an ARP minister would violate state law by officiating a wedding:

a. South Carolina Law, Title 20, Article 3, section 20-1-210: “It shall be unlawful for any persons to contract matrimony within this State without first procuring a license as is herein provided and it shall likewise be unlawful for anyone whomsoever to perform the marriage ceremony for any such persons unless such persons shall first have delivered to the party performing such marriage ceremony a license as is herein provided duly authorizing such persons to contract matrimony. Any officer or person performing the marriage ceremony without the production of such license shall, on conviction thereof, be punished by a fine of not more than one hundred dollars nor less than twenty-five dollars or by imprisonment for not more than thirty days nor less than ten days.”

b. Georgia Code Title 19, Chapter 3, Article 2, § 19-3-46: "The Governor or any former Governor of this state, any judge, city recorder, magistrate, minister, or other person authorized to perform the marriage ceremony who joins in marriage any couple without a license or the publication of banns shall forfeit the sum of \$500.00, to be recovered and appropriated as set forth in Code Section 19-3-45."

c. North Carolina Code Chapter 51, Article 2, § 51-6: "No minister, officer, or any other person authorized to solemnize a marriage under the laws of this State shall perform a ceremony of marriage between a man and woman, or shall declare them to be husband and wife, until there is delivered to that person a license for the marriage of the said persons, signed by the register of deeds of the county in which the marriage license was issued or by a lawful deputy or assistant. There must be at least two witnesses to the marriage ceremony."

5. Theologically sinful marriages are still marriages. There is not a great deal of case law in the Old or New Testaments regarding the status of sinful marriages. The one clear example is found in Ezra 10, where men who married pagan wives, contrary to the clear law of God; the text implies that they are truly married. In Ezra 10:3, we read "Therefore let us make a covenant with our God to put away all these wives and their children, according to the counsel of my lord and of those who tremble at the commandment of our God, and let it be done according to the Law." The text speaks of these men as being married, though their marriages were contrary to Scripture. Moreover, their status as married is confirmed in that the men had to "put away" their wives; that is, divorce them. If these men were not properly married "in the eyes of the church," why would the text present them as divorcing their wives?

6. Upon this interpretation, would a non-believing couple need to enter Christian marriage upon conversion? The position of the First Presbytery Theological and Social Concerns Committee would raise a host of practical issues. If civil marriage and Christian marriage are distinct institutions, would a couple who were married as non-believers need to take vows to enter into Christian marriage after their conversion, or do they participate in Christian marriage automatically upon their conversion?

7. Upon this interpretation, the church would be required to settle disputes which it is not competent to judge. If a couple were married in the eyes of the church but with no valid state marriage license, what happens to the marital property if the couple should "separate" before the state considers the couple to have had a common-law marriage? The church does not have the competency nor the authority to divide marital assets or settle child-visitation disputes. Only the state has the authority to handle these matters. The position of First Presbytery's Theological and Social Concerns Committee would mean that men and women may enter into "Christian Marriage" without the legal rights and protections of "Civil Marriage." Such a position is practically untenable for the church and places the couple, particularly the "wife," in a legally impractical situation if the alleged marriage should become problematic.

A MOTION CARRIED:

That the representatives of the Canadian Reformed Churches present at General Synod be granted the privilege of the floor.

The Committee on Inter-Church Relations was presented.

COMMITTEE ON INTER-CHURCH RELATIONS

The Inter-Church Relations (ICR) Committee of the Associate Reformed Presbyterian Church met via email in late June, via Zoom on December 8, 2022, and via Zoom on February 20, 2023.

Ecumenical Organizations

The ICR committee of Synod approved the Rev. Benjamin Glaser, incoming chair, and Rev. Patrick Malphrus to represent the ARP Church at the 2022 meeting of the International Conference of Reformed Churches held at Windhoek, Namibia, October 12-18, 2022. World Witness Executive Director, Mr. Alex Pettett joined Rev.'s Glaser and Malphrus. The event was a blessed time of fellowship, allowing opportunities for future ministry especially in regards to ongoing educational labors of MT3 and the Barnabas Ministry of World Witness. Rev. Glaser was elected a member of the Publications Committee of the International Conference of Reformed Churches.

The ARP ICR committee was able to send representatives to the 2022 meeting of the North American Presbyterian and Reformed Council held at Atlanta, Georgia on November 8-10, 2022. It was hosted by the PCA. The ARP delegation consisted of Rev. Benjamin Glaser, Rev. Seth Yi, and Rev. Dr. William VanDoodewaard. The 2023 meeting will be hosted by the Presbyterian Reformed Church and will be held in Warwick, Rhode Island. We did not send a delegation to the World Reformed Fellowship (WRF) meeting October 27-30, 2022 in Orlando, Florida. The ARP ICR committee is discussing our future membership in the WRF.

Churches in Fraternal Relations

The churches in fraternal fellowship with the ARPC are the Korean American Presbyterian Church (KAPC), the Orthodox Presbyterian Church (OPC), the Presbyterian Church in America (PCA), The Reformed Presbyterian Church of North America (RPCNA), the Evangelical Presbyterian Church (EPC), the Evangelical Presbyterian Church of England and Wales (EPCEW), and the Free Church of Scotland (FCoS). It has been our practice to exchange delegates annually with the OPC and RPCNA. Our practice is to alternate years of sending and receiving delegates with the EPC and PCA. We also exchange delegates with the KAPC, EPCEW, and FCoS on an occasional basis. The committee continues to review our relationship with the EPC. As much has changed since the EPC's organization, the 2022 ARP General Synod sent a letter of concern to the EPC of which we received a response. For several years, we have been discussing and monitoring the situation in the EPC. It was noted that the EPC elected a female ruling

elder as their Moderator at their 2022 General Assembly. They also have elected a female minister as their chair of Inter-Church Relations. These among other concerns move us to ask the Synod as a whole to prayerfully consider our future fraternal relations with the EPC. To this end Rev. Benjamin Glaser and Rev. Dr. Kyle Sims met with representatives of the EPC on March 2, 2023. On a happier note, the ICR committee is glad to report that due to continued conversations with the Canadian Reformed Churches and the United Reformed Churches at both ICRC in Namibia and NAPARC in Atlanta we have a proposal for moving both of these denominations to fraternal fellowship. Much interaction occurs with these bodies through our Canadian Presbytery and we look forward to more opportunities for fellowship as the ARP moves and grows to our west. We continue to encourage presbyteries and churches to invite local NAPARC churches to their meetings and events. We believe that this may foster a stronger sense of fellowship and connection in our shared labors in the Gospel.

Fraternal Delegates / Representatives

In 2023, we have approved the sending of fraternal delegates to the meetings of the PCA, RCUS, and RPCNA General Assemblies. We also have invited EPCEW and the OPC to send a fraternal delegate to our General Synod. As has been our practice for several years now, we have invited the Canadian Reformed Churches (CanRC), URC, and the Bible Presbyterian Church to send an observer. We were unable to send fraternal delegates to the meetings of the OPC, EPCEW, and the FCoS. Bonclarken is working with us to be able to host our fraternal delegates for a dinner together on Monday evening.

Other Relationships

The 2022 ARP General Synod asked the ICR committee to investigate relations with the ARP churches in Mexico and Pakistan. Those conversations are ongoing.

Officers for 2023-2024:

Rev. Benjamin Glaser, Chairman
Rev. Dr. William VanDoodewaard, Vice Chairman
Rev. Dr. David Smith, Secretary

Recommendations:

1. That the ARP General Synod initiate the process of elevating the Canadian Reformed Churches to Fraternal Fellowship status and if the way be clear that the Principal Clerk of Synod communicate this action to his compatriot in the CanRC. **Synod APPROVED.**
2. That the ARP General Synod initiate the process of elevating the United Reformed Churches in North America to Fraternal Fellowship status and if the way be clear that the Principal Clerk of Synod communicate this action to his compatriot in the URC. **Synod APPROVED.**
3. That the ARP General Synod pause for prayer for the Evangelical Presbyterian Church. **Synod APPROVED.**

4. That Synod authorize the following as our fraternal delegates: RCUS – May 8-11 at Bakersfield, California – Patrick Malphrus, PCA – June 12-16 at Memphis, Tennessee – William VanDoodewaard, RPCNA – June 20-23 at Indiana Wesleyan University in Marion, Indiana – Benjamin Glaser and Richard Vander Vaart. **Synod APPROVED.**
5. That the ARP General Synod would authorize the Committee on Inter-Church Relations to assign fraternal delegates for the meetings of NAPARC and any other fraternal situations as needed. **Synod APPROVED.**
6. That the attached budget be approved. **Synod APPROVED.**
7. That the report be approved as a whole. **Synod APPROVED.**

Respectively submitted,

Rev. Benjamin Glaser, Chairman

Synod paused for prayer after Recommendation #3.

The report of the Committee on Investment was presented.

COMMITTEE ON INVESTMENT

The Investment Committee oversees various investments owned by General Synod, presbyteries, agencies, congregations, and individuals. The committee meets at least quarterly with its investment consultants to review portfolio performance and asset allocation and make any necessary changes in investment managers or investment strategies. Representatives of Synod agencies and boards with funds invested under the oversight of the committee are invited to participate in Investment Committee meetings in an advisory capacity.

Duties as prescribed in the *Manual of Authorities and Duties* are:

a. Developing guidelines for the work of the committee.

The Investment Committee reviews their Investment Policy Statement for the Associate Reformed Presbyterian Trust on an annual basis to revise as needed. The Cornerstone Management model asset allocations are reviewed periodically and adjusted as required.

b. Management of all investment funds under the oversight of the ARP Foundation/Stewardship (including the funds of the General Synod) and the Board of Benefits.

These funds represent three distinct types of investments: The Associate Reformed Presbyterian Retirement Plan Trust, Endowment & Endowment-type Funds, and Charitable Remainder Trusts & Gift Annuities.

(1) Associate Reformed Presbyterian Retirement Plan Trust. The Investment Committee meets on a quarterly basis with financial advisor The Corpening Group of Alex Brown, a subsidiary of Raymond James, to receive reports, evaluate the performance of the ARP Retirement Trust Fund, and make recommendations as to the management of our portfolio.

The value of assets invested as of December 31, 2022, was approximately \$43.0 million. The value of assets invested as of December 31, 2021, was approximately \$51.5 million. The year-over-year decline is attributable to the significant market decline in 2022. The portfolio's loss was 16.5% for the year versus a loss of 18.1% by the S&P 500 and a loss of 13% by the Bloomberg Aggregate Bond Index.

(2) Endowments and Endowment-type Funds. The Investment Committee also meets on a regular basis with financial advisor Cornerstone Management to receive reports, evaluate the performance of these funds, and make recommendations as to the management of our portfolio. These individual accounts belong to churches, presbyteries, and agencies of the General Synod. Conservative, Moderate, Moderate Aggressive, and Aggressive investment models are available based upon the risk profile of each account holder. As of December 31, 2022, endowment and endowment-type funds totaled approximately \$26.9 million. As of December 31, 2021, endowment and endowment-type funds totaled approximately \$34.6 million. The decline was attributable to the market value decline in 2022 and the transfer of funds to the Retirement Plan.

(3) Charitable Remainder Trusts and Gift Annuities. The Investment Committee provides investment oversight over the ARP Foundation's charitable remainder trusts and gift annuities on behalf of the ARP Foundation Board of Directors. Each charitable trust is a separately invested entity, with a combined total value on December 31, 2022, of approximately \$213,000 versus \$274,000 for the prior year end. The balance in the Gift Annuity Fund on December 31, 2022, was \$100,709 versus \$130,500 for the prior year end. The Gift Annuity Fund assets exceed the liabilities as of December 31.

c. Reviewing all current investment relationships for funds currently invested under the oversight of the ARP Foundation/Stewardship and funds of the Board of Benefits.

As stated above, The Corpening Group serves as the investment consultant on the ARP Retirement Plan Trust, and Cornerstone Management, Inc. serves as consultant for the endowment and endowment-type funds as well as the charitable remainder trusts and gift annuities.

The Corpening Group reported on the performance of the Retirement Fund investments, indicating in the overall report a 16.5% annual loss for 2022. For the 3, 5, 7, 10, and 15 year periods the ARP Retirement Trust Fund's performance has exceeded its benchmark.

Cornerstone also reported that individual portfolio allocations combined for an average 12.53% annual loss for 2022. The average is influenced by the models selected by the investing entities.

d. Discuss with other boards and agencies the possibility of including their funds in those under management.

The committee is available to assist any church, presbytery, or agency of the General Synod, both in an advisory capacity and to exercise responsibilities authorized by asset owners. Contact the Executive Director of Central Services with your questions regarding the financial services that may be available to your respective church, presbytery, or agency.

The Committee respectfully requests that representatives of Synod keep in mind the following important considerations when evaluating investment performance:

Performance for calendar year was in-line relative to the benchmarks established in the Investment Policy Statement. The investment models utilized by financial advisors and money managers are not predicated upon the cyclical difficulties of financial markets, but rather upon a long-term strategy. Evaluations of negative returns or less than average performance in the financial markets must always remain tempered by the market's long-term track record, which often reverts back to the mean. Long-term financial strategy as it pertains to prudent Biblical stewardship, and not market volatility, is the primary focus of the Committee's considerations.

Officers for 2022–2023:

Matt Wylie	Chairman
Clarke McNair	Vice Chairman
Jamey Dagenhart	Treasurer
Cindy Scott	Secretary/Administrative Officer

Recommendations:

1. That this report be received as information. Synod **APPROVED**.
2. That the committee be granted \$5,500 for committee travel and expenses. Synod **APPROVED**.

Respectfully submitted,

Matt Wylie, Chairman
Cindy Scott, Secretary

The report of the Committee on Minister & His Work was presented.

COMMITTEE ON MINISTER AND HIS WORK

The most recent meeting of Synod's Committee on Minister and His Work (M&HW) convened on April 1, 2022 via Zoom. This was the culmination of meetings throughout the year seeking to fill stated duties of the committee in the *Manual of Authorities and Duties* (MAD) as well as previous Synod-approved mandates.

First, and in accordance with MAD duty #2, To recommend to Synod representatives to the PRJC [sic]. (2011 Synod), Buzzy Elder, Mark Levine, and Joseph Rolison are recommended to be the representatives to the Presbyterian and Reformed Council on Chaplains (PRCC).

Regarding the pattern and will of Synod in budget reduction, the M&HW would remind presbyteries of the need to pay chaplain fees for PRCC membership in 2024 (Note: the committee notified Synod of its intention in last year's approved report but still felt it necessary to provide one more year of proposed funding at the current rate to allow presbyteries the time to adequately prepare).

Second, we propose a needs-based Ministerial Relief Fund be created using funds raised from individual churches, presbyteries, and private donations. This will enable us to assist retired pastors or their widows. Fund guidelines and the application for assistance are attached.

The creation and funding of this program are consistent with the prior Synod actions noted below.

In 2021, in the meeting of the General Synod, the court approved that a sum of money be worked into the overall Synod wide budget toward helping retired pastors and their widows with additional finances if the need arises.

A sub-committee of Synod's Minister and His Work Committee began the process of fulfilling this direction. The General Synod affirmed the following at its June 2022 meeting.

1. The timing of this fund would happen after the adequate funding of the retirement deficit.
2. The approved motion terminology "Synod-wide budget" refers to the Denominational Ministry Fund.

Initial funding is proposed to be from sources other than Denominational Ministry Funding. If necessary, Denominational Ministry Funding may be requested once the ARP Retirement Plan is adequately funded.

If approved, the M&HW Committee proposes that this program be administered by the Board of Benefits. The Board of Benefits has agreed to handle the administration.

The Committee also voted on and approved the allocation of up to \$2,500.00 of the Committee on Minister & His Work's reserve fund to the Relief Fund. That amount will be revisited each year and voted on to give the same amount. We are encouraging each and every committee and board to do the same if at all possible. In turn, we are asking that Synod members return to their respective presbyteries and seek financial assistance, as can be afforded from them, and furthermore, individual churches be asked for assistance as well.

In addition, a special sub-committee coming out of MHW pertaining to the PRCC came together to look for ways that we can include our chaplains in the work and life of our individual presbyteries.

The ARPC currently has twenty-four chaplains endorsed by the PRCC. We are considering ways we can more effectively minister to our denomination's chaplains laboring out of bounds of our presbyteries, and actively promote more regular awareness of their ministries in our presbyteries and throughout the denomination in general. One way to achieve this may be to have a minister or ruling elder from each presbytery serve as an

advisory member to Synod's Committee on Minister & His Work. Our goal is to have a proposal on this at Synod 2024.

Recommendations:

1. That the representatives to PRCC for 2023 be Buzzy Elder, Mark Levine, and Joseph Rolison. **Synod APPROVED.**
2. That Synod approve the Denominational Exam which was proposed in last year's Minister & His Work report (MOS 2022 pages 45-54). **Synod APPROVED.**
3. The Minister and His Work Committee recommends the creation of the Ministerial Relief Fund which will be need-based and funded initially by contributions from churches, presbyteries, and private donations. The fund will be administered by the Board of Benefits. **Synod APPROVED.**
4. That Synod approve the M&HW budget for 2023 as listed elsewhere in the report. **Synod APPROVED.**
5. That each board and committee be asked to give as is possible to help fund the new relief fund, if it is approved by Synod. **Synod APPROVED.**

Respectfully submitted,
Buzzy Elder, Chairman

ARPC MINISTERIAL RETIREMENT RELIEF FUND GUIDELINES

A. Eligibility:

1. One of the following conditions must be met:
 - a. The individual must be an ARPC Minister with at least ten years of service and meets Social Security Normal Retirement Age or qualifies for total disability; or
 - b. The individual must be the surviving Spouse of a an ARPC minister with at least ten years of service or, if receiving a survivor benefit must have been the Spouse of the deceased participant; or
 - c. With the unanimous consent of the Board of Benefits (the Board), ARP Ministers who fail to meet the criteria in 1.a., former missionaries, former lay employees of Synod (with the recommendation of the employee board), or widows/widowers of such persons may be declared eligible participants.
2. Ministers who have transferred their ministerial relationship to another denomination shall be ineligible for participation.
3. Distributions will be made to those with a demonstrated financial need and whose personal assets are less than:
 - (1) \$50,000 if the individual and/or spouse owns a residence; or
 - (2) \$70,000 if the individual and/or spouse does not own a residence.
4. "Need" is defined as the difference between total family income and 300%¹ of the Federal Poverty Level. If one member of the family is living in a nurs-

ing home covered by Medicaid, the need will be based on a single member family.

5. Distributions shall not be made on a need basis to those persons who are receiving Medicaid or Supplemental Security Income Benefits at the time of application.

B. Application and Distribution Procedures:

1. Central Services shall prepare the allocation of the designated funds, subject to the following:
 - a. There will be a limit of \$500 per month per participant.
 - b. Distributions will be considered quarterly. Distributions will be allocated based on need. A new application with updated information is required each year. Monthly payments will be reviewed each year and may be adjusted.
 - c. Projected distributions will not reduce the Fund balance below \$5,000.
2. The Administrative Officer shall review the proposed allocation and authorize distribution by the Treasurer.

C. Other

1. The program will begin once the fund balance equals \$25,000.
2. The need-based portion of the Christmas Benevolent Fund will be folded into this program once minimum funding level is attained.
3. The Administrative Officer will report to the Board annually on the program and will recommend changes as necessary.

¹ Federal Poverty Level for 2022 is \$13,590 for 1 person and \$18,310 for 2. At 30% this would be \$40,770 and \$54,930, respectively.

*Applications available through Central Services.

Fraternal Delegate Iain Wright from OPC address the court.

The Committee on Conferences was presented.

COMMITTEE ON CONFERENCES

The 2021 Synod dissolved the CEM Board (as of July 31, 2022) and assigned the oversight of Horizon, Quest, and Family Bible Conference to the newly formed Committee on Conferences. Since the 2022 Synod, the committee has met several times. The first meeting was with representatives from Central Services to get oriented on the finances of each conference. The two subsequent stated meetings were held November 16, 2022, and March 15, 2023.

Due to the transition of oversight from CEM, there were numerous logistical matters that required decisions or actions (insurance, background checks, etc.). A

new website for ARP Conferences was developed (www.arpconferences.org). It is important to highlight that the Committee approved a request from the Horizon and Quest planning team to designate \$5,000 from reserve funds to Bonclarken Conference Center. This gift is specified for a sound system on the Back Porch in memory of Jake Vance.

Most of the detailed planning and execution of the conferences are done by two planning teams, both working under the authority of the committee. Each planning team has a Director and Assistant Director as well as volunteer members. With great appreciation for their labors, the committee recognizes the current planning team directors (below) and members.

Horizon & Quest: Rev. Brad Anderson (Director), Rev. Rhett Carson (Assistant Director)

Family Bible Conference: Rev. Andrew Di Iulio (Director), John Meachum (Assistant Director)

Reports on Conferences:

Quest and Horizon Report:

We count it an honor to serve the students of our denomination through the conference ministries of Quest and Horizon. For Quest 2022, the speaker was Neel Skelton, Next Generation Pastor at Mitchell Road Presbyterian Church (PCA) Church, in Greenville, SC, and he spoke on the topic “Belonging to Jesus” with the key text of 1 John 5:11. For Horizon 2022, the speaker was Steve Pink, previously of Grace Presbyterian Church (ARP), but currently serving on the staff of First Presbyterian Church (ARP) in Columbia, SC. He spoke on the topic “I am not my own” with the key text being 1 Corinthians 6:19-20. Attendance for each week (including students, leaders, and conference staff): Quest – 312 Horizon – 415.

For Quest 2023, the speaker will be Andrew Shoger, Pastor of Coddle Creek ARP Church, speaking on the theme “The Sum of your Word” with the key text being Psalm 119:160. The speaker for Horizon 2023 will be Jeremiah Thomas, Pastor at Prosperity ARP Church in Taft, TN, speaking on the theme “True Living” with a summary text being Philippians 1:21.

Family Bible Conference Report:

FBC 2022 was held from July 25-28. We were very glad to have Dr. Mark McDowell, Executive Director of RTS Dallas, teach our morning sessions on the book of Revelation. Rev. Neil Stewart preached during the evening sessions on the “Fear of God”. In addition, we heard seminars from many others on topics such as church planting, Psalm 137, and Faithful Parenting. We had over 300 registrants, a large portion of which were children and youth.

FBC 2023 is planned for July 24-27. We are looking forward to hearing from our two keynote speakers as they present in the morning and evening on the topic of the “Minor Prophets”.

Dr. William VanDoodewaard, currently serving at Greenville Presbyterian Theological Seminary, will be focusing on Zephaniah and Haggai. Dr. Michael Barrett

(Puritan Reformed Theological Seminary) will be preaching on “The Message of Hope in the Minor Prophets.”

Officers for 2023-2024:

Rev. Matt Lucas - Chairman

Rev. Garison Taylor - Vice Chairman

Emily Woodard - Secretary

Recommendations:

1. That Synod approve \$30,000 from the DMF for the 2024 Committee on Conferences budget. **Synod APPROVED**
2. That the 2024 Committee on Conferences budget be approved. **Synod APPROVED**
3. That Synod approve the following changes to the description of Committee on Conferences in the *Manual of Authorities and Duties*:

“Every even year, ~~the Director and Assistant Director of either the Family Bible Conference or the Youth Conferences will be elected for a four-year term~~ two (2) ex-officio members of like position will be elected to a four-year term, alternating between the Directors and the Assistant Directors.”

Synod APPROVED.

With much appreciation for the committee members and planning teams,

Matt Lucas, Chairman

Grady Phillips offered a closing prayer and blessing for lunch.

WEDNESDAY AFTERNOON BUSINESS SESSION

The afternoon session began with a sermon by James Hakim and prayer in small groups.

Buzzy Elder, Chairman of Committee on Minister & His Work introduced Jim Carter, PRCC fraternal delegate. Drew Arrington led in prayer for PRCC.

David Smith resumed as Moderator.

The Committee on Revisions was presented and received as information.

COMMITTEE ON REVISIONS

The Committee on Revisions has only reviewed one document since the last meeting of the General Synod. That was the Policy Guidelines for the Board of Trustees of the William H. Dunlap Orphanage. We found no places their changes impacted the ARPC constitutional documents.

Whereas the Committee normally only has one in person meeting each year which is during the meeting of the General Synod, the election of new officers for 2023-2024 will be dealt with at that meeting.

Current Officers:

Chairman	Billy Barron
Vice Chairman	Andy Webb
Treasurer	N/A
Secretary	Open

As this is still a relatively new committee and one whose purpose has been confusing for some members of Synod, we have reprinted the Duties of the Committee:

Duties

The Committee's purpose is to review all amendments, memorials, motions to add to, or subtract from, changes or requests to modify or remove, or any other type of revision to any statements found in the ARPC constitutional documents (The Standards and rules of operation), before they are presented for discussion on the floor of the General Synod. The Committee is to report back in writing to the General Synod at its next meeting the Committee's findings regarding the impact of proposed revisions upon the constitutional document under review and the other constitutional documents.

The Committee on Revisions may receive and review proposals normally received by the deadline for inclusion in the Synod Packet, to amend the Standards and Rules of Procedure from Synod, Boards, Agencies, Committees, and Presbyteries prior to a meeting of the General Synod.

The Committee shall not provide recommendations, directions on how to vote, or evaluate the merits of a revision unless the General Synod specifically requests such recommendations, directions, or evaluation.

The Committee shall record, maintain, and keep current minutes of the Committee according to Robert's Rules of Order (RRO). Minutes shall include all Committee members' reports and research related to the revisions brought to its attention.

The Committee shall also recommend its report be received and its annual budget be approved by the General Synod.

Recommendations: The committee has no recommendations.

Respectively submitted,

William L. Barron, Sr.
Chairman

The report of the Board of Benefits was presented.

BOARD OF BENEFITS

The Board of Benefits oversees the benefit programs of the ARPC. The Board works to provide financial support for eligible individuals and families in the areas of benevolence, insurance, and retirement benefits administered through the Office of Central Services.

Benevolence

The ARPC has a long history of benevolence to our retired ministers, their widows, families of ARPC ministers who died while serving a congregation, and retired ARPC agency employees. These faithful servants of God are not to be forgotten by the church they loved and served.

The Christmas Benevolent Fund distribution is funded by the annual Thanksgiving Offering, the J. C. Lott Endowment, the Helen W. Carson Fund and by special gifts and offerings. A full 100% of the money collected is distributed annually to qualified recipients. The Christmas Benevolent Fund distribution for 2022 was as follows:

Need-Based Assistance	\$ 6,000.00
Christmas Gifts	\$42,415.00
Total Distribution	\$48,415.00

The Board of Benefits appreciates all who contributed to the Christmas Benevolent Fund last year to assist those who have faithfully served our denomination. Please continue your generous contributions.

The Minister and His Work Committee is proposing a new Ministerial Relief Fund and approached the Board of Benefits about handling the administration of this fund. The Board of Benefits agreed to handle the administration if the fund is approved by Synod.

Insurance

Medical Plan

The ARPC Medical Insurance Plan (Plan) is self-funded. Blue Cross Blue Shield of South Carolina serves as Third Party Administrator of the Plan.

Forum Benefits of Greenville, SC serves as benefit advisor to the Board of Benefits. Forum Benefits reviews and recommends design changes in the Plan, evaluates potential providers and competitive bids on an annual basis to control the cost of premiums, maintains the legal compliance of the Plan, provides

"Open Enrollment" for members through their *myForum* portal and supports Central Services in the daily administration of the Plan.

In addition, Forum Benefits has developed cost savings and income producing programs with our new Medicare HRA Plan for members that continue to be employed past their Social Security retirement age and a new Prescription Benefit Manager Rebate Plan, respectively.

Forum reviews the market for network, administration, and stop loss fees. Blue Cross continues to be the most competitive provider. Administrative fees are in rate lock until 2025.

Expected Claims and Risk Reduction

Claims have been manageable over the last few years, which afforded the opportunity to pass along modest or no increases to the medical premiums. The Plan was able to absorb rate increases in August 2019, assess a slight 3% increase in premiums in August 2020 and again avoid any increase in August 2021. During this time frame, medical inflation has increased 12.8% nationally. The Plan used some reserves from good years to help avoid passing on larger medical premium increases to churches in the last three years.

For the 2022-2023 plan year we reached a point where an increase in medical premiums was needed to properly fund anticipated claims. In the 2021-2022 plan year the Plan experienced significantly higher claims. These higher claims are attributable to some larger individual claims, procedures deferred during Covid, and inflation. Higher claims during this period are consistent with what Forum was seeing with other clients.

The Board of Benefits voted to continue to utilize the reserve balance to help offset some of the anticipated increase for the August 2022 to July 2023 plan year. Additionally, anticipating the higher projected claims, the Board decided to update the Traditional Co-pay medical plan design, keep the High Deductible ("HDHP") plan design, and increase overall premiums by 8%.

For the first six months of the current plan year, claims are 111% of expected claims. With this variance, we expect an increase for the next plan year. This is consistent with the marketplace. Premiums will be set in June when renewal information is available from the carrier.

Change in Plan Year

The Board anticipates changing the plan year-end to December 31 instead of July. This will likely result in a short plan year end for December 2023. Deductibles are calendar year and will not be impacted.

High Deductible Medical Plan (HDHP)

The plan offers a HDHP medical plan along with the current Traditional Co-pay medical plan. For 2022-2023, the HDHP plan saved the churches \$606 in annual premiums for a single employee and \$1,577 per family. It is recommended that these savings be deposited in a Health Savings Account ("HSA") to allow the employee to cover the higher deductible if necessary. Contributions to the HSA fund are tax-free and if not used are carried forward by the employee for future qualified expenses. HDHP plans reduce the claims cost for self-insured plans. Forum can assist with analyzing this option for your church.

Eligibility

Eligible employees include all employees of an ARP church or agency working at least 30 hours per week and any retiree meeting the requirements specified in the contract.

Dental Plan

Synod's dental program is also a self-insured plan. For the 2022-2023 plan year there was no increase.

Vision Plan

Synod's vision program is fully insured. For the 2022-2023 plan year there was no increase.

Life, Accidental Death & Dismemberment, and Long-Term Disability

These three benefits are *fully insured* and *mandatory* for all full-time employees. The employing church or agency pays for the coverage. This premium is mandatory even in the event the employee declines the offer of medical and/or dental coverage. There are no exceptions under the insurance contract. If premiums are not paid it will be directed to the presbytery to address.

HIPAA Privacy

As a self-insured Plan, the primary privacy focus is on the protection of Personal Health Information. Plan participants are given a Privacy Notice and Plan Document. Security policies and procedures are in place, including Business Associate Agreements that conform to HIPAA requirements.

Enrollment

Medical, dental, and vision coverage is conditional on eligible employees enrolling within the first 31 days of eligibility. Late enrollment is not allowed under the Plan and will result in the denial of benefits. Eligible employees who desire to enroll after the annual "open enrollment" period may do so upon a

“qualifying event”. Contact Forum Benefits at care@forumbenefits.com or Central Services for specific eligibility and enrollment.

Post-Retirement Medical Coverage

General Synod’s medical, dental and vision coverage terminates at retirement for those who qualify at the age of Medicare eligibility. Persons retiring prior to attaining Medicare eligibility may continue coverage pursuant to certain requirements outlined in the Plan.

Termination of Insurance Benefits

Pursuant to policy adopted by the Board of Benefits, when insurance premiums of an employee are 60 days in arrears, Central Services will write to the appropriate church or agency stating that the account is delinquent giving that church or agency 120 days from the date of the notice to bring the account current. *If the account balance is not a zero (0) within the 120 days, insurance coverage for the employee of the church or agency will be terminated.* The employee’s insurance coverage may *only* be reinstated secondary to a qualifying event as stated in the Plan plus payments of all past due premiums.

Insurance Premiums, Fees, and Reserve Balance

	2019	2020	2021	2022
Total Insurance Premiums				
Collected -	\$5,279,754	\$5,460,634	\$5,451,533	\$5,519,098
Fees Paid to Third Party				
Administrators-	\$ 444,415	\$ 932,601	\$1,131,316	\$ 551,317
Paid Insurance Benefit Claims-	\$4,954,120	\$3,645,379	\$4,210,196	\$5,833,905
Administrative Costs -	\$ 92,200	\$ 95,200	\$ 122,063	\$ 195,300
Claims Reserve Investment				
Gain/(Loss) -	\$ 241,348	\$ 179,220	\$ 259,660	\$(297,622)
Balance of Claim Reserve—	\$2,034,401	\$3,001,075	\$ 3,197,317	\$1,838,271

Additional Forum Services

Forum continues to offer the benefit portal to General Synod at no cost and maintains all eligibility data for ease of administration and compliance. Forum also handles the Affordable Care Act tax forms for each church/location and mails them to all employees.

Retirement

ARPC 403(b) Plan (Defined Contribution Plan)

The ARPC 403(b) is provided in partnership with Geneva Benefits (formerly PCA RBI). Geneva provides the administration and investment capabilities for the plan. The ARPC 403(b) is the ongoing retirement plan for ministers and eligible employees.

The *Form of Government* requires a Call to have provisions for the church to make contributions at a designated percentage of a participant's earnings to the minister's retirement plan. General Synod has set this as 12%. It is recommended that these contributions be made to the ARPC (403(b)) plan. However, if a church decides to secure their own retirement plan for a minister they need to sign and return the form from Central Services acknowledging the risks and responsibilities associated with an individual church plan.

Key statistics for the plan at December 31, 2022 are below:

239 Individual Participants
150 participating churches and organizations
\$11.42 million in assets

The plan offers additional flexibility to churches. Some of the additional areas in which the plan can be used by churches include the items below. Please contact Geneva Benefits for more information.

Can be used by churches for other staff to have voluntary withholding.
Churches can make contributions to staff accounts.
Part-time ministers such as bi-vocational or supply can participate, and churches can contribute if they so choose.

Associate Reformed Presbyterian Plan (Defined Benefit Plan)

The Associate Reformed Presbyterian Plan (Plan) is a qualified, noncontributory, defined benefit plan. As of July 31, 2021, benefits under this plan were frozen and active and vested terminated employees received lump sum payouts. Remaining participants in the plan are those receiving benefits or that were eligible to retire as of July 31, 2021 and elected to remain in the plan. For those electing to remain in the plan their benefit in this plan was frozen but they would receive contributions under the ARPC 403(b). The Synod remains responsible for the obligations related to retirees.

The Board of Benefits Retirement Committee serves as Administrator for the Plan. Copies of the Plan are available through the Office of Central Services. The Board of Benefits (Board) monitors the financial health of the Retirement

Plan Trust on an ongoing basis by reviewing changes in the demographics of the Plan's participants, investment outlook, and refinement of actuarial methods used to determine the value of assets and costs. USI (formerly known as Findley) of Columbus Ohio serves as actuary to the Board.

Synod's Committee on Investment oversees the ARP Retirement Plan Trust portfolio. Alex.Brown Institutional Consulting manages the retirement plan assets. Truist Bank of Atlanta serves as Trustee and Custodian of the Plan assets. The Board works closely with the Committee on Investment concerning portfolio performance and setting target rates of return on investments. The Chairman of the Board of Benefits Retirement Committee serves as an advisory member of the Committee on Investment.

	Jan 1 2022	Jan 1 2023
Actuarial Value of Assets	\$55,500,000	\$51,600,000
Actuarial Liability	\$53,400,000	\$51,500,000
(Unfunded) Actuarial Liability ("UAL")	\$2,100,000	\$100,000
Percentage Funded	104.1%	100.1%
Market Value of Assets	\$55,500,000	\$43,000,000
UAL Funded % on Market Value of Assets Basis	104.1%	83.6%
Participants	239	227
Beneficiaries	46	45
Total	285	272
Key Actuarial Assumptions		
Valuation Interest Rate	5.25%	5.25%
Mortality	PRI-2012 / MP-2021	PRI-2012 / MP-2021
Funding Method	Pure Unit Credit	Pure Unit Credit
Asset Smoothing Period	Reset to market value	4-years
Amortization Period for Gains/Losses	15 years	15 years

With the freezing of the plan in 2021, the assumptions were adjusted for the remaining population and the asset smoothing was reset.

The UAL recognizes the volatility of the markets and spreads asset gains and losses over 4 years.

The year-over-year decline in assets is attributable to the significant market decline in 2022. The portfolio's loss was 16.5% for the year versus a loss of 18.1% by the S&P 500 and a loss of 13% by the Bloomberg Aggregate Bond Index.

The plan remains at risk for the impact of market changes.

Retirement and Disability Housing Allowance Resolution

The Board of Benefits updated the Retirement and Disability Housing Allowance Resolution to cover both the Associate Reformed Presbyterian Plan (Defined Benefit) and the ARPC 403(b) plan. This resolution can be found on the ARP church website under Resources\Ministers Benefits\Annual Housing Allowance.

Financial Review

Suggs Johnson, LLC of Columbia, South Carolina, an independent certified public accounting firm, conducted the formal review and agreed upon procedures of the Plan for 2022. The financial activities of the Board of Benefits are included in the audit of General Synod.

Ministers Opting Out of Social Security

General Synod has taken the position that there is nothing in the Standards of the Church that would support the **"religious principles test"** in the event a minister opts out of Social Security as provided for in Section 1402(e) of the Internal Revenue Code.

To opt out of Social Security a minister must file an exemption application (Form 4361) certifying that he is "conscientiously opposed to, or because of my religious principles I am opposed to, the acceptance (for services I performed as a minister...) of any public insurance that makes payments in the event of death, disability, old age, or retirement, or that makes payments toward the cost of, or provides services for, medical care."

A minister must base his filing on religious conscientious objection alone, not on a desire to personally invest funds that would otherwise be paid to Social Security. The deadline for filing an exemption is the due date of the federal tax return for the second year in which a minister has net earnings as a minister of \$400 or more. A minister who plans to file for exemption must inform "the ordaining...body of the church...that he is opposed" prior to the time the exemption is filed. Ministers planning to opt out of Social Security must notify the ordaining presbytery.

Applicants for exemption should be aware that the exemption is not official until the IRS has confirmed it in a written response to the individual's application. Bi-vocational pastors should note that the exemption applies only to monies received in exchange for ministerial services; monies earned through non-ministerial employment are subject to Social Security laws.

IRS rules regarding opting out of Social Security are stringent. Infractions can result in significant retroactive financial penalties to the pastor. Therefore, the Board strongly encourages that ministers exercise great care before making such an important decision.

Role of Central Services

Central Services is responsible for the administration of the benevolence, insurance, and retirement benefits for eligible employees. Central Services receives, records, and disburses gifts for benevolent purposes, insurance premiums, and retirement contributions. Central Services provides each church with a detailed invoice for insurance premiums monthly.

Officers for 2022-2023

Chairman: Jim Heppel

Vice-Chairman:

Secretary: Tanner Cline

Treasurer: Treasurer of Synod

Administrative Officer: Cindy Scott, Executive Director of
Central Services

Recommendations:

1. That Synod give thanks to God for his provision to fund the benevolence, insurance and retirement benefits referenced in this report. **Synod APPROVED.**
2. That the Christmas Benevolent Fund Offering continue to be taken during Thanksgiving and that the churches encourage the members of each congregation to support those in need who have served the Church so well. **Synod APPROVED.**
3. That presbyteries direct all their churches (except Canadian Presbytery) to **offer** General Synod medical, dental and vision insurance plan or plans to all eligible employees. **Synod APPROVED.**
4. That presbyteries direct their churches to **enroll** and **pay** premiums for all eligible employees to participate in the life, accidental death and dismemberment, and long-term disability plans. **Synod APPROVED.**

5. That presbyteries direct their churches (except Canadian Presbytery) to enroll and make contributions for the minister's retirement. (It is recommended that these contributions be made to the ARPC (403(b)) plan. However, if a church decides to secure their own retirement plan for a minister they need to sign and return the form from Central Services acknowledging the risks and responsibilities associated with an individual church plan.) **Synod APPROVED.**
6. That the proposed budget for 2024 be approved. **Synod APPROVED.**

Respectfully submitted,

Jim Heppel, Chairman
Cindy Scott, Admin. Officer

The report of the Board of Bonclarken was presented.

BOARD OF BONCLARKEN

Dear Gentlemen:

The Bonclarken Board continues to be thankful for the opportunity to serve the ARP Church through our role as fiduciaries of our conference center. This past year, 2022, was highlighted by the celebration of Bonclarken's 100th Anniversary. We appreciated Synod allowing President Chip Sherer extra time during last year's meeting of Synod to share more with you about our wonderful history.

The purpose of this report is to update Synod on the activities of the Bonclarken Board since our last annual report to Synod, as well as to share the ministry impact of Bonclarken and make recommendations for consideration by Synod.

Guest Attendance

We are optimistic that our guest attendance in 2023 will return to pre-pandemic levels. We welcomed 16,874 guests in 2019 only to see that number drop to 3,534 in 2020. We rebounded to 7,958 in 2021 and 13,351 in 2022, and our bookings lead us to project that we will return to 17,000 guests for 2023. We have always known that there is great value in people gathering together in this special place.

The absence of these gatherings during the pandemic years reinforced this understanding. As we look forward to Bonclarken's next 100 years, we know this desire for God's people to gather together to be inspired and renewed in their faith in Jesus Christ will remain vital.

Executive Compensation Study

At the 2021 meeting of Synod, agency boards were directed to perform a biennial competitive compensation analysis for their executive staff and/or director with

the results to be included in their reports to Synod. Our Board hired Run River Consultants, a consulting firm that works with Christian conference centers around the country, to conduct our Study. Run River's Study was conducted in the spring of 2022 and reviewed by our Board at subsequent 2022 Board meetings and our January 2023 meeting.

The salary for the Bonclarken President at the time the Compensation Study was completed was \$86,371. The President is required by the Board to live on the grounds of Bonclarken in a home provided by Bonclarken. 23 centers responded to the survey from Run River. Run River's findings were:

- The mean of Executive salaries was \$78,563.
- Seven centers from southeastern states responded, with the mean of Executive salaries for the southeast being \$83,143.
- The mean of Executive salaries for centers with annual operating revenue between \$2 million and \$3 million (as is Bonclarken) was \$84,300.
- The mean of Executive salaries when on-site housing is required was \$73,801.

Considering the findings from Run River's Study and the higher than average cost of living in the resort area of Flat Rock, our Board is of the opinion that the Bonclarken President is being compensated at a reasonable level.

Duties

The Board of Bonclarken is responsible for oversight of the management and ministry of the Conference Center, which includes all properties and facilities. In the exercise of this responsibility, the Board implements the five duties as reflected in the Manual of Authorities and Duties.

Duty #1: "To be responsible for carrying out the PURPOSE of Bonclarken: 'To serve God through the ministry of the Associate Reformed Presbyterian Synod by providing for the denomination opportunities for Christian worship, education, recreation, and fellowship; by assuring a wholesome atmosphere for Christian development; and by making facilities available to the agencies and institutions of Synod, its Presbyteries, and local congregations to fulfill their missions and goals.' In the interest of oneness with God, the facilities may be shared with other Christian and educational groups when scheduling permits."

Response to this duty:

Providing opportunities for Christian worship, education, recreation, and fellowship is the primary mission of Bonclarken. The Board and the Administration work together to keep this mission as the focus of our efforts. Each Monday morning, Bonclarken President Chip Sherer sends an email to our Board (and nearly two hundred other friends of Bonclarken) listing the groups attending during the upcoming week and asking for prayer that these guests will be receptive to the call of the Holy Spirit and that the work of our staff will glorify Christ. Christian development is fostered when guests are open to the call of the Holy Spirit, and the

Bonclarken staff works diligently to assure a Christian atmosphere for this development.

Bonclarken is open year-round, thereby making facilities available to the agencies and institutions of Synod, its Presbyteries, and local congregations to fulfill their missions and goals

In the interest of oneness with God, the facilities may be shared with other Christian and educational groups when scheduling permits. Bonclarken has hosted many other like-minded Christian and educational groups in the past, and we pray these friends will continue to be interested in holding their events at our conference center.

Duty #2: "To elect officers and employ and supervise the president of Bonclarken, who in turn will employ and supervise such persons as may be necessary for carrying on the work of Bonclarken in accordance with the policies established by the Board."

Response to this duty:

The following officers were elected to serve in 2022-23: Bill Patrick, Chairman; Jim Ashburn, Vice Chairman; Elaine Reed, Secretary; Bill Cain, Treasurer.

The Board employs and supervises Chip Sherer as President of Bonclarken. The Board entrusts Mr. Sherer with the duty of carrying out the policies of the Board and managing the day-to-day operations of the Conference Center.

Duty #3: "To make such rules and regulations for its own governance as may be consistent with the Constitution of Bonclarken Conference Center and the policies of Synod."

Response to this duty:

The Board regularly reviews its By-Laws and Board policies as to current applicability and makes revisions when deemed appropriate.

Duty #4: "To manage, sell, lease or purchase real property as determined appropriate by the Board to carry out the mission of Bonclarken."

Response to this duty:

The Board continues to ensure that all property owned by Bonclarken is appropriately managed and took the following significant actions from May 2023 through March 2023:

Action taken at the May 2022 Board meeting:

- Reviewed the final report on the Faith Apartments renovations.

Action taken at the October 2022 Board meeting:

- Appointed a special committee to review the legal relationship between the Bonclarken Board and the owners of private homes on the Bonclarken grounds.

Actions taken at the January 2023 Board meeting:

- ☉ Approved the 2023 Operating Budget
- ☉ Approved the 2023 Endowment Income Budget and Withdrawal schedule.
- ☉ Received an initial report from the special committee reviewed the relationship between the Bonclarken Board and the owners of private homes. The work of the special committee continues.

Duty #5: "To make an annual report to the General Synod."

Recommendations:

We offer the following recommendations for your consideration:

1. That the meeting of General Synod for 2025 be held at Bonclarken beginning Tuesday, June 10, 2025. (The meeting of General Synod for 2024 was approved by the 2022 Synod to be held at Bonclarken beginning Tuesday, June 11, 2024.)
Synod APPROVED.
2. That General Synod continue to support Bonclarken through the allocation of funds from the Denominational Ministry Fund and through the annual Easter offering. **Synod APPROVED.**
3. That General Synod encourage all presbyteries, boards, and churches to encourage and assist their members in attending the various camps/conferences/retreats hosted by Bonclarken during the year. **Synod APPROVED.**

Respectfully submitted,
William B. Patrick, Board Chairman

WORLD WITNESS REPORT
NOT AVAILABLE ONLINE

For more information, contact 864-233-5226

WORLD WITNESS REPORT
NOT AVAILABLE ONLINE

For more information, contact 864-233-5226

WORLD WITNESS REPORT
NOT AVAILABLE ONLINE

For more information, contact 864-233-5226

WORLD WITNESS REPORT
NOT AVAILABLE ONLINE

For more information, contact 864-233-5226

WORLD WITNESS REPORT
NOT AVAILABLE ONLINE

For more information, contact 864-233-5226

WORLD WITNESS REPORT
NOT AVAILABLE ONLINE

For more information, contact 864-233-5226

WORLD WITNESS REPORT
NOT AVAILABLE ONLINE

For more information, contact 864-233-5226

The report of the Board of Outreach North America was presented.

BOARD OF OUTREACH NORTH AMERICA

Outreach North America (ONA) is the agency of Synod charged with the responsibility for denominational strategies for evangelism, multi-ethnic ministries, church vitality, new church development, and ARP expansion in the US and Canada. Recognizing the primary role of presbyteries in these areas, the ONA board summarizes its mission as helping our presbyteries plant new churches and strengthen existing churches. ONA carries out that responsibility through 8 duties assigned to us by Synod.

1. To work with our presbyteries and other agencies to develop and implement strategies for evangelism, including strategies to help our presbyteries and churches reach the increasingly ethnically diverse population in the United States and Canada.

People gave ONA strong positive feedback about last year's Pre-Synod Conference on Evangelism with Randy Newman, Senior Fellow for Apologetics and Evangelism for the C.S. Lewis Institute. The ONA website has videos of Randy's two sessions from that conference, as well as some resources Randy mentioned in his talks (outreachnorthamerica.org/events). ONA is not sponsoring a Pre-Synod conference this year to emphasize the World Focus conference that immediately follows the 2023 Synod meeting.

Over the next year, ONA will be researching and doing some original thinking about evangelism concerning how to help believers freely express the natural enthusiasm they have for their faith. This will include recognizing the importance of a spirit of hospitality and invitation and the transformative power of the gathered community of the church in worship under the means of grace.

As a reminder, ONA recommends the following evangelism tools for use in our presbyteries and churches:

Evangelism Explosion
XEE
Christianity Explored

2. To work with our presbyteries and other agencies to develop and implement strategies to enhance church vitality.

For a local church to be strong, the pastor needs to take care of himself. The pastor's health can have an impact on the church. This is not in any way to lessen the importance of faithfulness in preaching and pastoral ministry. It means that for effective ministry, pastors must not neglect getting adequate sleep, as well as having some kind of physical outlet like running, bicycling, weightlifting, walking, or exercise at least three times a week. Exercise helps pastors manage the stresses of ministry and may help one sleep better. Prayer, not just for ministry, but personally, is also a way for pastors to take care of themselves. The church will be the beneficiary of such care. Ruling elders, deacons, and members can pray for their pastor, invite friends and neighbors to church, and share the gospel as a great encouragement to your pastor. Church Strengthening Coach, Rev Wayne Frazier, has worked with presbyteries to develop pastor Zoom gatherings to pray for one another and bear one another's burdens.

The Secret Guest Worshipper survey has been helpful for several ARP churches. It begins with how guests first engage the church, looking at the website, at the signage of the church, and the condition of parking lot, and then continues with how the congregation receives and welcomes the "secret guest worshipper". There have been times when sessions are convinced that their church is very friendly, but no one spoke to the guest. The result has been a growing awareness by the session leading to training about how the congregation can welcome guests. Contact Rev Frazier (wayne@arpsynod.org) to schedule a Secret Guest Worshipper survey.

ONA has a denominational subscription to the MissionInsite demographic program, which means it is a free resource for presbyteries and for churches to use to gather valuable information about the community where they serve or where they are looking to plant. No matter how well pastors and elders know their communities, there is helpful information that is easy to miss. MissionInsite helps you understand the people in your community. MissionInsite updates its data twice a year, so it remains current. As Program Coordinator for ONA, one major strategic area in Jim Klukow's job is to help key leaders in our presbyteries and churches run MissionInsite reports, and then interpret how to apply the results in ministry. As you pray for your community and look at this data, God will give you better understanding about how to reach people in the community with the gospel of Jesus Christ through the means of grace.

As pastors and elders discern the biblical mission and core values of the church, they will gain clarity about priorities and how to focus their use of resources. Clarity about mission and values will also tell you what you cannot or should not do, since no church "can be all things to all people..." Strengthening coach Wayne Frazier continues to help churches in this discernment process. Like other denominations, only about 10% of ARP congregations have engaged in an intentional church strengthening process at any given time. There are about 262 active ARP congregations in the USA and Canada. We have had about 24 participate in our current church strengthening process. We reached this 10% threshold in September of 2022. One obstacle we face is the number of ARP churches that are without a pastor and not looking to call a pastor. There are also churches with a called pastor who are afraid that a church strengthening process might mean change, which is perceived as a threat. In those cases where the church chooses the status quo, is that choice really a choice to die? Considering that, the board of ONA wants to emphasize church strengthening in our report this year. We ask the Synod to pause to observe a time of prayer for church strengthening in the ARP Synod. While there is some discouraging news, there is also good news. Rejoice that your church can preach the Lordship of Jesus Christ and extend the free offer of the Gospel each Lord's Day, which is the strong heritage of the ARP!

3. To work with our presbyteries and other agencies to develop and implement strategies for new church development and for ARP expansion in the United States and Canada.

A key limiting factor facing our presbyteries in church planting is finding the men who are qualified and ready to respond to a call to church planting. Addressing that challenge requires a two-pronged effort: developing our own pipeline of church planters and recruiting more widely to find church planters. ONA is seeking to communicate the importance of developing our own church planters out of our own ARP churches as the long-term solution to finding the needed church planters. But that approach takes time to develop. This needs to be supplemented by recruiting through seminaries, conferences such as the Twin Lakes fellowship, and advertising strategically. Along with that, our staff is developing written material that assists our recruiting. This includes the recently printed "Why Plant with the ARP" card and revising our denominational brochure.

A healthy church planting ecosystem is about more than just recruiting new church planters. It requires taking care of the church planters you have. We had ten church planters and their families attend the 2023 church planter's retreat. The theme was "Sharpening and Refreshing." The planters experienced it as a time of not only sharpening their skills in the areas of Christ-centered Expository Preaching, counseling, and networking, but it was also a time for recharging our church planting families. Rev. Dr. Neil Stewart provided excellent sessions on preaching, while Tom Hawkes' devotionals gave encouragement to grow in sanctification. The planters had free time to spend as families and to connect with one another. Round table discussions and prayers helped give planters new insights on addressing specific problems they are facing, and several discouraged planters were greatly encouraged. Thanks to Katie Di Iulio for her excellent planning and logistics, including finding an amazing location in Miramar Beach, Florida (Destin area). Thanks to Jim Klukow for making sure we ministered to the teens whose parents are church planters.

Last year, we said we would report back to Synod this year a revised 10-year church planting goal based on goals coming from our presbyteries. All but two of our presbyteries now have church planting goals, and those two are working on it. Based on those presbytery goals, the overall 10-year church planting goal for the ARP is 64 new churches. The good news is that presbyteries are setting goals and recognizing the need for church planting. But we need to recognize that hitting this goal will result in an average of 6.4 new churches per year, still leaving us short of the 7.5 new churches per year we need to become a growing denomination. We still have work to do in establishing a church planting culture in the ARP and promoting an "all-hands-on-deck" mentality. We also have room to welcome established churches from outside the ARP who are looking for a denominational home and who are a good fit for the ARP.

To encourage this "all-hands-on-deck" mentality, ONA is working to communicate the importance of churches planting churches, which will benefit each of our presbyteries. There is a way for all churches to be involved, even if they are not ready to plant a daughter church themselves. We have developed a graphic showing different entry points for existing churches to get involved in church multiplication. Our church planting breakfast on Wednesday morning during Synod this year will be on the theme of churches planting churches with Rev. Dr. Tom Hawkes as our speaker. Our target for the breakfast is leaders of existing churches that are interested in, or curious about, church planting.

Congregations that have either organized or have been received as organized churches since the last Synod meeting are:

Redeemer Presbyterian, Decatur, AL
King's Church, Columbia, SC
Christ the King, Savannah, GA
Friend of Sinners, Everson, WA

4. Through the Evangelism and Multi-Ethnic Ministries committee of the board, to serve as liaison to the American Bible Society by assisting the American Bible Society in the annual offering for the American Bible Society as ap-

proved by the General Synod, reviewing the annual report of the American Bible Society and reporting items of special interest to the General Synod.

The ARP Board of Stewardship approved realigning the Special Thanksgiving and Easter Offerings. This realignment did not include the American Bible Society. If we are no longer receiving a special offering for the American Bible Society, is it time to re-evaluate this as a responsibility of ONA?

5. To communicate the importance of financial support for these purposes and to oversee the use of financial resources received from all sources for these purposes.

ONA financially supports new church development in our presbyteries through supplements, grants, and loans.

Explorer and New Church Supplements provide financial help over a total of four years as new churches get started. ONA supplements are only one source of funding for new churches getting started. Funding also comes from presbytery, from local sources, and from fundraising by the church planter. Church plants receiving ONA supplements since the last Synod meeting are:

First Presbytery

Living Hope, Belmont, NC – Rev Mark Forbes

Florida Presbytery

Christ Presbyterian, Fernandina Beach, FL – Rev Tom

Hawkes

First Presbyterian, Sebring, FL (restart) – Rev Karl Davis

Faithful City Presbyterian, St. Cloud, MN – Rev Scott Smith

Iglesia En Movimiento, Lake Placid, FL – Rev Tim Sewell

Redbud Church, Claremore, OK – Rev Scott Mitchell

St Augustine Presbyterian, St Augustine, FL – Rev Mark

Soud

Second Presbytery

Hope Fellowship, Gainesville, GA – Rev Stacey Cox

Matching Grants for Land or Building help new churches purchase land or build their first building. Churches receiving this matching grant since the last Synod meeting are:

First Presbytery

Grace Hill Church, Hillsborough, NC

Tennessee-Alabama Presbytery

Redeemer Presbyterian, Decatur, AL

Ministry Expansion Grants (MEG) are given for a specific purpose that expands the ministry capacity of a church plant or a church vitality grant for a church going through the FFCM process with ONA's church strengthening coach. The purposes fall into three categories: personnel, community outreach, or building and equipment. Congregations receiving MEG grants since last Synod meeting are:

First Presbytery

Living Hope Church, Belmont, NC

Trinity Chapel, Charlotte, NC

Florida Presbytery
First Presbyterian Church, Sebring, FL
Redbud Church, Claremore, OK
Northeast Presbytery
Hope Reformed Church, Millbury, MA
Second Presbytery
Peachtree Corners ARP, Atlanta, GA

Revolving Loans help new churches purchase property or build their first building. Congregations receiving a loan since the last Synod meeting:

First Presbytery
Grace Hill Church, Hillsborough, NC

6. To prepare and recommend to Synod each year a budget with which to do the work of this Board.

ONA has submitted a budget with its report to Synod. One detail from our budget is that we are moving Ethne Outfitters from ongoing support to a decreasing supplement like our church plants receive. That means \$18,000 in 2024, \$12,000 in 2025, and \$6,000 in 2026.

7. To appoint such administrators as are necessary for the work of the Board.

ONA approved dropping the word “interim” from the job title of Rev. Dr. Alan Avera. He is now the Executive Director of ONA, but still is part-time. As the board looks toward future succession planning, the board approved a new, more focused, job description for the Executive Director. Since the Executive Director job description is included in the Board of Outreach North America section of Synod’s Manual of Authorities and Duties, we recommend that Synod amend the Position Description in the Manual of Authorities and Duties by substituting this new Position Description for the previous Position Description. The ONA Policy Manual will also be updated to reflect this new Position Description in the body of the manual. The old job description will be removed as an appendix to the Policy Book.

The revised Position Description for the Executive Director of Outreach North America is included after the recommendations in this report.

Rev Wayne Frazier continues to add tremendous value as the part-time Church Vitality/Church Strengthening coach.

Katie Di Iulio brings strong initiative, as well as organizational and communication skills to the role of part-time Office Administrator and Events Coordinator.

Tessa Taylor continues her fine work as part-time Communications Administrator.

Over the past year, ONA has added the full-time position of Program Coordinator, and has hired Rev. Dr. Jim Klukow to fill this position. This replaces the former Chief Operations Officer position that had been held by Connor Hipps. Jim has gotten off to a running start with great initiative.

8. To make an annual report to the General Synod (this year including an executive compensation study).

Included in the ONA report this year is the executive compensation study directed by Synod. At the 2021 meeting of General Synod, each agency board was directed to perform a biennial competitive compensation analysis for their executive director with the results being included in their reports to Synod.

ONA used the Salary Search available through the Evangelical Council for Financial Accountability (ECFA) for an Executive Director of a domestic missions organization. As a check to this salary search, ONA then compared the compensation ranges reported by ECFA for a domestic missions director with the compensation of the home mission's director of our closest in size NAPARC denomination.

The average reported compensation (including salary, housing, and allowances, but not including insurance and retirement benefits) for all domestic missions executive directors is \$81,385. The median compensation is \$74,448. Compensation for those in the top 75th percentile is \$99,448. If we look just at the Southeast United States, the average compensation is \$112,889 and the median compensation is \$92,333. Compensation for those in the top 75th percentile in the Southeast is \$124,500. These compensation ranges are consistent with the compensation of a similar position in our NAPARC counterpart.

The present compensation for the part-time executive director of ONA is \$52,500. Based on the compensation study, the opinion of the ONA board is that the interim executive director is being compensated at a reasonable level. Furthermore, the board will take this compensation range into consideration whenever it searches for a future ONA director.

Officers for 2023 – 2024:

Seth Yi	Chairman
Tanner Cline	Vice Chairman
Chris Neiswonger	Secretary

The ONA board has set the following board meeting dates:

November 8-9, 2023

April 9-10, 2024

Recommendations:

1. That Synod pause and pray for the Holy Spirit to move in the congregations of the ARP Church to bring about a discernable strengthening of vitality across the Synod. Pray for a growing dissatisfaction with the status quo that will lead to a strong desire for personal and congregational renewal. Pray for the Holy Spirit to stir in us a stronger motivation than merely the survival of the ARP Synod, but rather a desire for the glory of our Triune God to be seen through our churches.
Synod APPROVED.
2. That Synod amend the *Manual of Authorities and Duties* to replace the Position Description for the Executive Director of Outreach North America that is current-

ly in the manual with the one that follows these recommendations. **Synod APPROVED.**

Respectfully Submitted,

Seth Yi, Chairman

Synod paused to pray in small groups in response to recommendation #1.

Proposed new Position Description to replace the current Position Description in the Board of Outreach North America section of the *Manual of Authorities and Duties*:

Executive Director of Outreach North America
Position Description

The Executive Director of Outreach North America (ONA) is the chief executive officer. The Board of ONA, under the oversight and direction of General Synod, sets the policy, objectives, and overall strategy. The Executive Director has day-to-day responsibility for the organization, including carrying out the objectives, policies, and overall strategy set by the Board. The Executive Director of ONA is hired by, and reports to, the Board of ONA. By direction of the General Synod, he will also serve on the Synod's Committee on the Minister and His Work.

Duties and Responsibilities:

There are three strategic areas for which the Executive Director is responsible. The primary strategic area is Church Planting. Two additional strategic areas are Church Strengthening and Evangelism. The Executive Director will hire, organize, and oversee a staff necessary to accomplish these strategic aims and the overall mission of the Board. The Executive Director will be the sole official link between the board and staff.

The Executive Director will guide the board and staff in assisting and equipping presbyteries and congregations to start and strengthen an increasing number of congregations that are Presbyterian, Reformed, evangelistically engaged, and committed to making disciples through a passionate and winsome employment of the means of grace. This includes some specific responsibilities:

A. Church Planting

1. To lead the Board in assisting presbyteries in developing strategy for recruiting potential church planters and core groups.
2. To encourage and help presbyteries in setting church planting goals and provide support and coordination for presbyteries.
3. To assist presbyteries in initial screening and assessment of church planters.

4. To assist presbyteries in training and shepherding church planters and their families.
5. To increase the visibility of the ARP so that people, core groups, and churches looking for a denomination like the ARP can find us.

B. Church Strengthening

1. To keep the need and opportunities for strengthening churches before our presbyteries and congregations.
2. To provide resources and training to equip pastors and church leaders to strengthen their churches.
3. To identify and communicate on-ramps for all churches to become involved in church planting through their Presbytery. This will help existing churches become stronger even while multiplying new congregations.

C. Evangelism

1. To work with presbyteries to provide resources and training to help congregations mobilize their members to be effective in outreach and evangelism.
2. To work with presbyteries to help congregations measure and improve their effectiveness in outreach and evangelism.

The report of the Board of Dunlap was received as information.

WILLIAM H. DUNLAP ORPHANAGE, INC.

The William H. Dunlap Orphanage, a ministry of the ARP Church, has been providing care for children since 1905. It was founded in the west Tennessee town of Brighton in 1905 by Annie Belle Dunlap to honor the memory of her Father, William H. Dunlap, and her aunt, Elizabeth Dunlap Spain. The orphanage cared directly for children until 1978, when it was closed by the General Synod. Assets and proceeds of the property were turned over to Synod and invested as an endowment to provide funds to continue to care for orphans. Significant contributions made by other individuals over time have increased the endowment to provide funds for annual distribution.

The Board appreciates new contributions to the trust and the several endowments which allow us to increase our support for children. The social and spiritual ills of today's society cause children to be caught in untenable situations where there are dangerous living conditions and no care. The need is great to provide these children with a safe and loving Christian environment. Dunlap receives no assistance from General Synod's Denominational Ministry Fund. Resources for Dunlap's work are provided solely from gifts, endowment earnings, and trust funds which name Dunlap as the beneficiary. The Board encourages giving to the Dunlap ministry and using the services of the institutions that Dunlap supports for children in need.

Dunlap's purpose is stated in the bylaws, which state that the "object of the corporation is to provide care, support, maintenance, and education of orphaned, or fatherless,

or helpless, or needy children, and to support projects related to such children.” The corporation fulfills this duty through the Board of the William H. Dunlap Orphanage. Synod’s Treasurer serves as treasurer of the corporation, and the Executive Director of Central Services serves as administrative officer for the Board.

The Dunlap Board meets two times each year. The March meeting is devoted both to receiving updates from our residential facilities that have ongoing relationships with Dunlap and to considering grant applications for discretionary grants from other ministries for the upcoming year. Grants are effective from April 1 through March 31 of the following year. The Board meets again in November to receive updates from funded institutions and to consider any interim business.

Dunlap grants are provided in a three-tiered manner:

1. Erskine College receives a minimum of \$24,000 per year (\$12,000 per semester) to be given to eligible students.
2. The Dunlap Board has established with the following homes a relationship which guarantees yearly funding as moneys are available: Collins Children’s Home - Seneca, South Carolina; Palmer Home for Children - Columbus, Mississippi; French Camp Academy - French Camp, Mississippi; and Mabel Lowry Pressly Hostel - Sahiwal, Pakistan. These homes make a report to the Dunlap Board at the March meeting. The reports of what these organizations are doing to impact the children’s lives are inspiring and prove the worthiness of the denomination’s endeavor.
3. Other ministries to orphans submit grant applications each year and are considered on a year-to-year basis. These are discretionary grants and are allotted as funds are available.

All supported ministries must agree with the Dunlap Statement of Biblical Christian Belief, and, for the coming year, they have the aid of the ARP members or ARP churches which are involved in their work.

For the year 2023-2024, the Dunlap Board is pleased to be able to provide \$184,500 for financial assistance to the following organizations:

Ongoing Grants:

Erskine College: \$24,000
 Collins Children’s Home (Seneca, SC): \$24,000
 French Camp Academy (French Camp, MS): \$24,000
 Palmer Home for Children (Lake Cormorant, MS): \$24,000
 Mabel Lowry Pressly Hostel (Sahiwal, Pakistan): \$16,000

Discretionary Grants:

Calvary Home for Children (Anderson, SC): \$17,500
 Miracle Hill (Greenville, SC): \$10,000
 Boys Farm (Newberry, SC): \$12,000
 Kings Kids (Nigeria): \$30,000
 James Barker Scholarship for Erskine Orphans: \$3,000

Dunlap has two other ministry funds which have been established to provide for eligible children:

1. The Dunlap Adoption Assistance Fund was established in 2011 to assist families of ARP pastors, elders, and members in good standing who are in the process of adopting children, a process that is often long and expensive. With income from this fund, the Board has been able to provide 14 adoption assistance grants since 2017 for a total of \$50,000.

2. The Jim Barker Fund was established in memory of ARP Minister Jim Barker, who served on the Dunlap Board. It will provide a scholarship for an eligible Erskine College student who exhibits characteristics of Christian leadership. This fund, as of this March, has a balance of \$25,000 and now funds the James Barker Erskine Scholarship from year to year. Any and all contributions to this fund will be greatly appreciated.

While the Dunlap Board is making no specific recommendations to Synod, we do wish to call Synod's attention to the following:

1. Interest in the Adoption Assistance Fund of the ARP Church (formerly Dunlap Adoption Assistance Fund) continues to grow and give visibility to adoption and pro-life awareness via church-level events and board-developed materials made available to churches for the ARP Adoption Sunday in concert with Adoption and Orphan Awareness Month. **All ARP congregations are encouraged to participate in this program as a vital ministry and practical statement of the denomination's stance on the value of human life.**

2. The generosity of individual donors makes grants possible from the Dunlap Orphanage Funds and the Adoption Assistance Fund. Dunlap Orphanage was established by the ARP Foundation, which continues to facilitate gifts of assets and bequests. **Interested individuals are encouraged to consider making gifts of assets and assigning such funds as beneficiaries in their will or trust.**

We encourage the congregations of the Associate Reformed Presbyterian Church to continue to support prayerfully and financially the many needy and precious children whose lives are touched through the Dunlap ministry. We are indeed grateful for all ongoing and past support and give thanks to our heavenly Father for his provisions and guidance in this exciting, worthy, and compassionate ministry.

William H. Dunlap Orphanage, Inc. Officers for 2023-2024:

Robby Bell – Chairman

John Kimmons – Vice Chairman

Erin Ulrich – Secretary

Sincerely,
Rob Roy McGregor Jr.
Chairman

Synod prayed for the work of Dunlap.

The report of the Board of Erskine was received as information.

ERSKINE COLLEGE AND SEMINARY

Introduction

The Chair of the Board of Trustees of Erskine College submits this report to the General Synod of the Associate Reformed Presbyterian Church, acknowledging the authority delegated to Erskine's Board of Trustees by the ARP Synod. The Synod's Philosophy of Christian Higher Education continues to guide and direct the Board of Trustees in carrying out its mission in Christian higher education.

During the past twelve months, the Board of Trustees has served Erskine College with the utmost commitment and dedication. Foremost in their service has been diligence in prayer and in applying their time, talent, and treasure. All Board members contributed personally or via networking relationships to Erskine's fundraising efforts, an absolute requirement of today's college boards. Additionally, the trustees have been deeply involved in analyzing the financial investments of the Institution, reviewing the College's audit report, providing fiscal governance, and supporting President Adamson in implementing Erskine's new vision statement and strategic plan.

This past year, the Board approved a new vision statement: *"Erskine College exists to equip students for lives of service and leadership, building Christ's Church and influencing society for God's glory."* Having a clear Christian vision statement and a strategic plan based on the four pillars of Missional Fidelity, Financial Stewardship, Educational Excellence, and Expanding Reach affirms that Erskine is an institution of higher education committed to a biblical worldview.

Erskine's Board of Trustees wishes to thank the Sub-Committee on Nominations for Erskine (SCONE) for collaborating with the Institution in vetting Trustee candidates. Finding Trustees who are people of deep faith and have exceptional business, finance, networking, fundraising, legal, and other critical governance skills is of paramount importance for the survival of Erskine in a highly competitive business environment.

As was done last year, this year's report is organized along the four pillars of Erskine's Strategic Plan.

Pillar 1: Missional Fidelity - *Steadfast adherence to the biblical principles encompassed in the College's vision, mission, and core values.*

Staying true to Erskine's founding principles is a top priority of President Adamson. Therefore, Erskine, with legal assistance from the Alliance Defending Freedom (ADF), has completed a review of all governing and operating documents, ensuring consistency, accuracy, and linkage to the Institution's mission. Changes to these documents, which incurred considerable legal expenses, codify Erskine's Christian principles and offer additional protection to the Institution from increased cultural, political, and legal challenges to the religious exceptions and exemptions afforded in the Constitution. The most significant accomplishments were adopting the ARP's definition of an evangelical Christian as Erskine's statement of faith and the development of legally tested biblical distinctives on marriage and human sexuality, the sanctity of life, and biological sex. These changes are now included in the corporation's bylaws. It is important to note that in Erskine's 184-year history, the College had no official statement of faith in its governing documents. This single action by the Board of Trustees firmly and permanently establishes guardrails where none had existed before, serving to identify Erskine as a confidently Christian institution of higher education.

Dr. Adamson and the Board of Trustees have, with the assistance of ADF, labored to ensure that Erskine remains a missional College while still requiring internal adherence to the Christian faith. As of this year, Erskine's undergraduate application requires students to acknowledge they have read the Institution's statement of faith and biblical distinctives. Requiring applicants, of which more than 50% are not Christians, to affirm they understand Erskine's Christian stance establishes a clear understanding that classroom learning and campus life are conducted from a biblical worldview. Without such an understanding, Erskine would be vulnerable to the constant pressure of secular culture to conform to humanity's ever-changing definitions of right and wrong. Internal adherence to a biblical worldview requires all Trustees, administration, faculty, and staff to annually reaffirm their agreement with the Institution's statement of faith and biblical distinctives. Furthermore, every full-time employee must affirm their adherence to these beliefs as a condition of employment.

Under the experienced leadership of Dr. Adamson, Erskine is entering the second year of a strategic plan methodology that has become an integral part of the annual budgeting and faculty/staff goal-setting process. With an emphasis on missional fidelity, the administration has implemented institutional communication via all-hands meetings; included cabinet and director-level positions in annual budgeting; conducted mission-oriented training for recruiters and coaches; launched new kingdom-minded degree program options; engaged with alumni and donors; sought student feedback; and participated regularly in corporate/community conversations.

Pillar 2: Financial Stewardship - *Faithful pursuit of sustainability and stewardship of financial resources and assets.*

Erskine's budget for the fiscal year 2022-23 called for a conservative baseline of \$20.7 million in revenue (encompassing tuition and fees, room and board, gifts and grants, endowment, and auxiliary revenue) and \$21.5 million in operating expenses (encompassing instructional and academic support, student services, institutional support, auxiliary enterprises, and operational and facility maintenance expenditures). The 2022-23 budget, as directed by Erskine's new President, incorporated, for the first time in many years, industry-standard budgeting practices, including contingency and depreciation expenses. These required budgetary items led the administration to make mid-year spending adjustments and avoid a negative budget. Expenses for 2022-23 are being tightly managed; however, inflationary pressure affecting utilities, travel, and contracted/vendor service costs has increased the need to exceed fundraising goals. While the 2022-23 fiscal year results will not be finalized until after June 30, Erskine's fundraising and cost control measures will prayerfully result in a nearly balanced operational budget, the first in over four years. Continued progress in controlling expenses, increasing revenue, practicing sound financial management, and financial reporting (of which all public documents are current and available from the IRS and Pro-Publica) will, by December 2023 or 2024, result in the removal of Erskine's accreditation warning, which was based on the College's financial performance during 2018-2021.

A portion of Erskine's 2022-23 revenue comes from contributions raised through the Advancement Office and investment resources from the Endowment. As of February 2023, the funds for the fiscal year 2022-23 that have come through the Advancement Office (\$1.4 million) and from the Endowment (\$1.1 million, a 6% endowment draw) reflect diligent fundraising and the exercise of care in financial stewardship. As part of

the stewardship pillar of the plan, the Institution is returning to its internal stewardship policy of a 5% Endowment draw for the fiscal year 2023-24, with the goal of reducing the draw even further in the future.

During the first six months of the 2022-23 fiscal year, Erskine's Board of Trustees personally gave and influenced donations of over \$300,000 and are participating in Erskine's efforts to secure an additional \$1,000,000 in gifts and pledges by the end of June. Erskine is grateful to the ARP Synod for their continued annual support of nearly \$360,000. The economics of higher education today places significant emphasis on non-student revenue sources; thus, Erskine's future annual fundraising goals will double, leading to requests to seek more substantial support from our long-time supporters.

Pillar 3: Educational Excellence - *Continuously strive for excellence in curricular, co-curricular, and extracurricular education marked by attitudes of service and global influence.*

As the third pillar of Erskine's strategic plan, educational excellence is realized through the Institution's curricular, co-curricular, and extracurricular offerings. Evidence of curricular excellence is demonstrated by the approval of Erskine's Honors Institute, set to start in the fall of 2023; six new undergraduate degree programs; the formation of a new program review board to ensure curricular offerings are both missional and viable; a new first-year experience course, development of a centralized academic support center, and the ATS 10-year reaffirmation of the seminary's accreditation. Other measures that recognize Erskine's educational excellence are a combined 90% graduate school acceptance and first employment rates, and continued ranking by the *U.S. News Best Colleges* magazine as a high-ranking regional college.

In a major undertaking, Erskine has begun an assessment of the Institution's core curriculum, required of all students. To ensure a connection with the College's new vision statement, the core, by the fall of 2025, will integrate biblical worldview elements in all facets of a student's general education. Once implemented, the new core will ensure that graduates are fully conversant with the principles of a biblical worldview.

Co-curricular excellence is achieved through the expansion of the support and services offered by residence life, a newly created student service and leadership team (SALT), and an emphasis placed on Bible studies, chapel, and spiritual formation. The new first-year experience course will serve to ensure that all students have access to the necessary information central to developing their character as highlighted in Erskine's student code of conduct.

Erskine's extracurricular education has been expanded with the formal development of a debate team, linking the debate team with the quiz bowl team; bringing a renewed focus on service to the historic literary societies, and incorporating prayer and Bible studies with athletic programs. Erskine athletic teams are noted for their character and the Institution has placed character development and academic achievement as the top goals student-athletes are expected to attain.

Efforts within the seminary are focused on analyzing the needs of the broader church and envisioning seminary education that addresses those needs to help churches flourish. Erskine is about to embark on a new effort in seminary/church relations that will bring seminary education closer to the church and local pastors. This work is in accordance with the vision of Erskine Theological Seminary becoming recognized as America's premier pastor/shepherd seminary.

Pillar 4: Expanding Reach - *Achieve global reach and influence as an authentic Christian institution of higher education.*

Enrollment at the undergraduate level was 830 for fall 2022, ten more than what was budgeted. As part of the strategy for expanding the reach of Erskine, the administration recently redesigned the enrollment division to enable increased customer service and implemented the concept of recruiting along the lines of affinity groups. Today's high school graduates expect to have chances to participate in extracurricular activities or have a tight affinity group, a central part of today's young adult's identity. For the fall of 2023, Erskine will start operations of an Honors Institute and will launch six new degree programs, critical in reaching enrollment numbers that translate to increased fiscal health. Erskine, through its sponsorship of the Charter Institute at Erskine, which utilizes truths found in God's common grace, is now in a position to regularly interface with nearly 26,000 South Carolina K-12 students, offering dual enrollment courses, which promises to increase our enrollment of traditional students.

Dr. Adamson, the Dean of the Seminary, seminary faculty/staff, and external advisors are heavily involved in seminary strategic planning efforts. These efforts include 1) leveraging the Columbia and Greenville campuses; 2) establishing a brand as America's preeminent pastor/shepherd seminary; 3) and focusing on relationships with the ARP. The seminary has appointed Rev. Dr. Kyle Sims to the new role of Director of Seminary Admissions and Church Relations. Dr. Sims will not only guide the seminary's admissions efforts but more importantly, will lead the seminary's deepening relationship with and commitment to the ARP Church. In partnership with World Witness, the seminary has launched a Global Diploma in Theology and Christian Leadership. This diploma will enable pastors and aspiring pastors to gain the requisite skills to minister to God's people in numerous global locations.

The expanding reach pillar of the strategic plan is not just concerned with increasing total enrollment but has in view expanding the visibility of Erskine as a kingdom-minded institution committed to serving the global community for God's glory. The Inauguration of Dr. Adamson, attended by numerous representatives from Christian colleges and universities, the annual President's Gala, Erskine's Garnet and Gold Forum, last summer's piano festival, multiple student summer camps, Erskine undergraduates working at Bonclarken this summer, and the presence of over 1,000 South Carolina high school students on campus in a recent choral competition are just a few examples of Erskine's expanding reach, visibility, and brand recognition. Finally, the underpinning ethos for the expanding reach component of the strategic plan is to serve God and His kingdom, bringing the light of the gospel to dark places.

Respectfully submitted,

Dr. Steven Adamson President
Mr. Michael Whitehurst, Chairman

Executive Compensation Study
Erskine College Board of Trustees – Executive Committee

The Executive Committee recommends that the following be included with Erskine College's 2023 Report to Synod regarding the results of its Executive Compensation Study:

At the 2021 meeting of the Synod of the ARP Church, agency boards were directed to conduct a biennial competitive compensation analysis of their executive staff and/or director with the results included in their agency reports to the 2023 Synod. Using available data from 15 of the 20 four-year private colleges and universities in South Carolina, and survey data from the Chronicle of Higher Education, Higher Education Jobs, CUPA-HR, and Salary.com, a compensation study was completed and reviewed by the Executive Committee and the full Board at its February 2023 meeting.

The Erskine study compared president salaries for small private colleges with between 200-500 full-time employees; 200-500 adjunct, part-time, and contractor employees; \$20-\$100M budgets; \$40-\$200M endowments; \$40-\$200M regional economic impact; athletic programs; and 1,000-5,000 enrollments across all programs. Of nearly 1,000 small private colleges and universities across the United States that fit this category, the findings were:

The mean small private college and university presidential compensation (salaries plus bonuses) adjusted to Due West cost of living were \$303,000.

Due to the variety of presidential residential options, the above numbers exclude housing.

The 25% lower compensation quartile cut-off was \$227,000.

The mean presidential compensation of the 15 South Carolina private colleges and universities with data was \$357,161, based on IRS form 990 data from 2019-2020.

Erskine College's current presidential compensation is below the 25% lower quartile cut-off and below all 15 South Carolina institutions' presidential compensation from three years ago.

Additionally, Erskine College's President is also serving as the Institution's acting Provost.

Considering the data available in these surveys, the Erskine College Board reports that the compensation of Erskine College's President is significantly below the industry standard.

President Steven Adamson addressed the court.

Following a short break, Don Fortson, fraternal delegate of EPC addressed the court. Synod paused to offer prayer for the EPC.

Vice-Moderator Smith resumed as moderator.

The report of the Board of Executive Board was presented.

EXECUTIVE BOARD OF SYNOD

The Executive Board of the General Synod is the agency empowered to carry out the work of the General Synod in the interim period between meetings of Synod. It provides oversight for the Associate Reformed Presbyterian Center Facility, Central Services, and the promotional work of the General Synod.

This report reflects its activities since Synod 2022 and presents the recommendations of the Executive Board to the General Synod for 2023. In its duty to implement directives of the General Synod, coordinate the work of the Synod and supervise Central Services and the Associate Reformed Presbyterian Center Facility, the Executive Board submits the following report.

In addition to monthly meetings of the Committee on Administration (CoA), the following Executive Board meetings were held since the 2022 Meeting of Synod:

Called In-Person Meeting of Executive Board on October 24, 2022 for the purpose of addressing a matter of request for judicial reference from Second Presbytery, as well as a few other items:

A brief update on Central Services and the Center Facility was given.

Principal Clerk Kyle Sims noted that Overtures had been sent to presbyteries for discussion at fall presbytery meetings and voting in the spring.

Judicial matters referred by Second Presbytery to Executive Board were discussed. The following **motions carried:**

That all matters related to Second Presbytery and all requests made to the Executive Board be declared an emergency.

That all matters judicially referenced from Second Presbytery concerning Mr. Wilson be sent to a judicial commission appointed by the Moderator.

That all matters judicially referenced from Second Presbytery concerning Mr. Miller be sent to a judicial commission appointed by the Moderator.

Called Zoom Meeting of Executive Board on November 18, 2022, for the purpose of addressing a matter of request for judicial reference from Second Presbytery:

A motion **CARRIED:**

that the Moderator be empowered to appoint a team of three (3) investigators for all matters related to Second Presbytery's request for Judicial Reference regarding Chuck Wilson.

Spring Stated Meeting of Executive Board on March 21, 2023:

Matters of judicial reference were discussed.

The Miller Judicial Commission Report was received as information.

The Wilson Investigative Committee Report was received. Following presentation of the charges in due form from the Moderator's Investigative Committee, a motion **CARRIED:**

that the Executive Board proceed with such formal process as they deem appropriate in conformity with the ARPC Book of Discipline.

A Pre-Trial Hearing was scheduled for Tuesday, March 28, 2023 at 10 am (EDT) at the ARP Center, Greenville, SC. Charges and the summons to appear at the Pre-Trial Hearing were sent to Rev. Charles Wilson. The Moderator's Investigative Committee was appointed to serve as the prosecutors for the Charles Wilson Case by the Moderator.

The Synod report from the Moderator's Special Judicial Committee (Prato Case) has been received and will be released to the principal parties.

Scott Robar's Appeal/Complaint will be brought to the General Synod in June.

The Executive Board approved the Moderator's Theme and Monthly Emphases (see attached).

The ARPWM 2025 study book selection...Dr. Sinclair Ferguson Lessons from the Upper Room: The Heart of the Savior (Ligonier) was approved by Executive Board.

Called Meeting of Executive Board on March 28, 2023:

The purpose of the Called Meeting was a Pre-Trial Hearing in the Charles Wilson Case. After Parliamentarian Patrick Malphrus explained the judicial process going forward based on the Book of Discipline, Mr. Wilson's Advocate, Bill Marsh, speaking on Mr. Wilson's behalf, indicated that Mr. Wilson pleaded not guilty to both charges.

A motion **CARRIED:**

that the trial be held May 22-25, 2023 at the ARP Center in Greenville, SC, beginning at 4 PM (EST) on May 22.

Called Meeting of Executive Board on April 11, 2023:

The purpose of the Called Meeting was to receive and respond to a Complaint from Mr. Bill Marsh.

A motion **CARRIED:**

that the Executive Board reject the complaint from Mr. Marsh and, according to the Book of Discipline, it will be forwarded on to the General Synod.

A motion **CARRIED:**

That the Moderator appoint a representative in the matter of Mr. Bill Marsh.

Executive Compensation Study

At the 2021 meeting of Synod, agency boards were directed to perform a biennial competitive compensation analysis for their executive staff and/or director with the results to be included in their reports to Synod.

Regarding the Executive Director of Central Services of the ARPC, information was obtained in January 2023 from ECFA (Evangelical Council on Financial Accountability). The findings were based on : title (Executive Director or similar), the region of the country (South) and ministry type (Support Services).

Results show the average of Executive Director salaries for the South to be \$112,764. The salary for the Executive Director of Central Services of the ARPC at the time this information was obtained was \$89,250, approximately 20% below the average.

EXECUTIVE BOARD (SUPPLEMENT)

Summary Report of the Executive Board concerning judicial proceedings against

Mr. Charles Wilson:

On October 11, 2022, Second Presbytery at its Fall Stated Meeting, Judicially Referenced (BOD 6.1) the matters of the Revs. Chuck Wilson and Matthew Miller to the General Synod.

On October 24, 2022, the Executive Board, without objections, declared these matters an Emergency and took them up as the new court of original jurisdiction. The Moderator was empowered to appoint a judicial commission. This commission handled Matthew Miller's case. Mr. Wilson, through his advocate, found the judicial commission unsatisfactory (F.O.G. 13.7.C.) in both composition and concept. As a result, the executive board met on November 18, 2022, and empowered the moderator to appoint three investigators. (BOD 4.2.A)

On March 21, 2023, at the stated Spring meeting of the Executive Board, the investigators brought the following charges against Mr. Wilson:

1. You, Rev. Charles Wilson, are hereby charged with having committed the offense of violating the moral law by a pattern of verbally, physically, and sexually abusive behavior toward your daughter, Katie Holcombe, and your daughter, Sara Frazier, from the time of their early childhood and continuing into their teenage and young adult years, in the following particulars: frequent and severe physical punishment, including hitting or beating them in anger in a severe and inappropriate manner; improper reference to and denigration of their femininity and sexuality by frequent and profane names such as "p*****" (derogatory remark for female genitalia) or "p****-p****" (derogatory remark for female genitalia) and reference to their "t*****" (derogatory remark for female genitalia) and "a*****" (derogatory remark) and menstrual cycles; routinely taking the Lord's name in vain in your home (e.g., "This is my C*-D*** (violation of third commandment) house, and I'll do what I want."); routinely exposing yourself or touching them or requiring them to touch you in an inappropriate and sexual manner; and estrangement from them from their early adult years and continuing to the present [e.g., to Katie: "You can kiss my a** (derogatory remark), and go to h*****" (derogatory remark)].

2. You, Rev. Charles Wilson, are hereby charged with having committed the offense of violating the moral law and publicly acting in a manner unbecoming of a minister of the

Gospel of Jesus Christ by a pattern of verbally abusive and profane speech with female employees and members of Gold's Gym in Clemson, South Carolina, in the following particulars: routinely cornering young female employees of the gym, from receptionists to trainers, telling profane jokes, even after being told to stop, and routinely referring to female genitalia as "p*****" (derogatory remark for female genitalia) and "c*****" (derogatory remark for female genitalia) or other such terms; and by refusing to follow the rules of the gym regarding standard safety procedures such as signing in upon arrival, and refraining from argumentative or provocative political, religious, racial, and sexual speech and behavior, which happened frequently and continued into at least 2021. In addition to incidents at Gold's Gym, a similar pattern of behavior has been noted within the Presbytery (e.g., the video testimony from the Second Presbytery proceedings) and at Oconee ARP Church.

The Executive Board approved these charges.

On March 28, 2023, the executive board met with Mr. Charles Wilson to hear his plea. Only after a motion for contumacy was made did Mr. Wilson agree to plead. He entered a plea of "Not Guilty" to both charges. Mr. Bill Marsh was appointed to serve as his advocate, and a trial date was set for May 22, 2023.

On May 22, 2023, The Executive Board met in person at the ARP Center, functioning as the General Synod, to hold the trial for Mr. Charles Wilson. The Moderator granted Mr. Wilson 15 minutes at the beginning of the trial. Mr. Wilson used this time to withdraw from the church (BOD 8.1). His speech ended with the following statement:

"With these words, I withdraw from and renounce the authority of Second Presbytery to oversee me as a minister called of God and by His Spirit – effective immediately. Under Christ's Authority, I also denounce and withdraw from the jurisdiction of the Executive Board, and, asking God to judge between us, Erlene and I leave you to your own devices."

ARPC BOD 8.1: The visible Church consists of all those who profess Christ throughout the world along with their children. As such, the Church is the kingdom of the Lord Jesus Christ, the household and family of God, and the temple of the Holy Spirit, outside of which there is no ordinary possibility of salvation. Membership in the visible Church, therefore, is the duty and obligation of every believer. When a member wishes to withdraw his membership or ministerial credentials without transferring to another branch of the Church visible, the church court that has original jurisdiction shall solemnly warn him that his actions are tantamount to apostacy, and that he is, in effect, practicing self-excommunication by placing himself outside of the visible Church. The court shall act to remove his name from the roll if he persists with his request. When a member or minister is under discipline and wishes to withdraw his membership rather than face the censure of the Church, the church court shall act by removing his name from the roll which is the theological equivalent of excommunication without judicial process.

As Mr. Wilson was considered under discipline at the time (BOD 2.32), this action is the equivalent of self-censure of ex-communication from the church of Jesus Christ. Court officers warned him that in taking this action, he was putting himself outside of the church of Jesus Christ, to which he responded, "Shut up and sit down!" After this, he walked out of the room and left the building. At this point, Mr. Wilson has declared

himself apostate and is to be considered outside of the church of Jesus Christ. All Christians are encouraged to pray for his repentance.

ARPC BOD 2.32 UNDER DISCIPLINE. A member of a church or presbytery is considered to be under discipline if he is in any of the following stages of formal discipline: a judicial investigation where an investigator is forming charges; when charges have been filed against him; during the process of his trial before a church court; while he is under a durational censure of the church court.

The Clerk of Second Presbytery was informed of Mr. Wilson's action and was instructed to remove him from the rolls of Second Presbytery and to record his action was done while under discipline.

Further communications were approved concerning Mr. Wilson's housing allowance. The Executive Board also heard from a couple of members of the family of Mr. Wilson.

Rev. Nathan Frazier repented of his role in trying to manage rather than deal with the situation around Mr. Wilson. The Board received this repentance and encouraged Rev. Frazier.

The Executive Board also approved seeking protection for Mr. Wilson's daughters and their families due to documented and credible threats from other members of the Wilson family following Mr. Wilson's withdrawal from the church.

Recommendations:

1. That Synod approve the budgets for Executive Board, The ARP Center Facility, and Central Services. **Synod APPROVED.**
2. That Synod endorse the Moderator's proposed theme and monthly emphases. **Synod APPROVED.**
3. That Synod endorse the following regarding *Orientation* for New Ministers and New ARP Staff:
 - a. That beginning Fall 2023, an *Orientation* be held every other year;
 - b. That presbyteries be reminded that Synod mandated several years ago that every newly ordained minister (including new transfers into the denomination) attend an *Orientation* within the first two years following their ordination or transfer.**Synod APPROVED.**
4. That Synod endorse a *Collaborate* event for presbytery clerks every other year when there are new clerks and possibly by zoom, as necessary, for current clerks. **Synod APPROVED.**
5. That the actions of the Executive Board reported herein be received as information. **Synod APPROVED.**

Respectfully submitted,

Kyle E. Sims, Principal Clerk

A MOTION CARRIED:

That the Executive Board instruct Central Services to undertake a website and technology audit and that the Executive Board authorize appropriate actions and funds to upgrade our website and technology to effectively and attractively communicate our denominational vision and ministries and facilitate better and more efficient communication. Also, that an update be included in next year's Executive Board report.

Principal Clerk Kyle Sims reported on a matching donation for World Witness to help offset the costs of World Focus.

In addition the Executive Board received the following motion from Second Presbytery: *(That Second Presbytery, per the Book of Discipline 6.2, non-judicially references General Synod to review Second Presbytery's Minister & His Work Committee's investigation of the allegations against Chuck Wilson, requesting a response by Second Presbytery's June 6, 2023 summer meeting.)* The Board decided not to declare an emergency to receive the motion from Second Presbytery. It was ruled **OUT OF ORDER** and Synod did not to receive this motion since it duplicates information the court has already voted on.

Moderator Rob Patrick's Theme and Monthly Emphases for 2023/2024

Moderator's Theme: 2023/2024 "The Priority of Worship"

Monthly Emphases:

- 1) What is Worship?
- 2) The Priority of Worship in the Christian Life
- 3) The Priority of Private Worship
- 4) The Priority of Family Worship
- 5) The Priority of Public Worship
- 6) God's Regulation of Worship
- 7) The Authorization of Public Worship
- 8) Worship and the Lord's Day
- 9) Worship and Singing
- 10) Worship and Prayer
- 11) Worship and Evangelism
- 12) Worship and Fellowship

The report of the Board of Brice Sanders Foundation/Camp Joy was presented.

BRICE SANDERS/CAMP JOY

With over 40 years of history, Camp Joy is a testament to God's faithfulness and active work in the hearts and lives of so many. I wanted to briefly introduce myself

to those who may not know me. I am Jeff Lesslie, the Executive Director with the Brice-Sanders Foundation. My first exposure to Camp Joy was in 2000 when my brother's life was forever changed by being a camp counselor. He gave his younger brother no choice but to serve the following year! So, in 2001 I went as a counselor bringing my father as the camp doctor and mother as a Bible teacher. The Lord put his hooks in all of us that week, and He changed the trajectory of my life. I met my future wife there who was also a counselor and years later we brought our kids there to serve. Serving at Camp Joy was instantly a non-negotiable for my wife Katie and me. And now here I am 21 years later...my life completely changed. I am beyond honored and humbled to now be the Executive Director of such an amazing ministry and will never lose grasp of the bond between camper and counselor. That is sacred space where the Lord works, and I am a living testimony of that.

As the Executive Director, I am learning something new every day! Predominately, I have been working closely with the Board of Directors, Central Services, and the camp directors. Thus far, the position has entailed working out systems for timely contribution/donation notifications and communication, pursuing grant opportunities, working with our computer software program CampMinder", assisting the directors and families, coordinating with and supporting our camp directors, pursuing fundraising opportunities, expanding marketing avenues, and seeking out speaking engagements. We had a great time in February for 'Camp Joy Spotlight Month.' With the goals of awareness and fundraising, we spent the month posting testimonials of counselors and campers, had an online apparel campaign, and had a Zoom meeting with over 45 campers and staff. It was a lot of fun, and the campers loved the interaction and participation. Our goal at present has been to 'shore up' our team and systems as we continue the transition to the Brice-Sanders Foundation. There is a lot of grace built into this and everyone has been so supportive as we navigate these new waters together.

2023 is looking very bright for Camp Joy! We are excited about the future as we have entered an exciting new chapter. Formerly under Christian Education Ministries, Camp Joy has now formed an independent 501(c)(3) entity: the Brice-Sanders Foundation (B-SF). Named after the founders, B-SF still operates as Camp Joy and we are excited to see where the Lord takes His camp.

The Board of Directors met on February 23-24, 2023 and has plans to meet again on September 28-29, 2023. As stated previously, we are currently looking at what has been done in the past, evaluating what we are currently needing to do, and looking to the future as the Holy Spirit guides us as His hands and feet. Matthew 13:44 beautifully says: "The kingdom of heaven is like treasure hidden in a field, which a man found and covered up. Then in his joy he goes and sells all that he has and buys that field." That is essentially the message of the Bible, and the message of Camp Joy.

Officers for 2023-2024:

Bob Elliott	Chairman
Neal Stroup	Vice Chairman
Jamey Dagenhart	Treasurer
Laurel Patrick	Secretary/Administrative Officer

Respectfully submitted,

Jeff Leslie, Executive Director

Recommendations:

1. That the Brice/Sanders (Camp Joy) budget be approved. **Synod APPROVED.**
2. That Synod continue to pray for Camp Joy. **Synod APPROVED.**

Bob Elliott addressed the court and introduced Jeff Lesslie who is the Camp Joy Director. Bob then led in prayer for Camp Joy.

The Board of Stewardship was presented.

BOARD OF STEWARDSHIP

General Synod has given the Board of Stewardship “responsibility for working cooperatively with the congregations and agencies of General Synod to develop and administer programs and ministries to secure financial resources to meet the operating needs of the General Synod; to present to the General Synod a recommended allocation of those resources; and to receive, maintain, and administer funds given to the General Synod and/or the Associate Reformed Presbyterian Foundation, Inc., and to expend income for the furtherance of the work of the Associate Reformed Presbyterian Church” (*Manual of Authorities and Duties*).

The members of the Board of Stewardship also serve as the board of directors of the ARP Foundation. The Boards of the Associate Reformed Presbyterian Church Foundation, Inc. and Stewardship have a united mission of promoting stewardship and increasing the assets of the ARP Church and ministries. Synod’s Investment Committee serves as Investment Advisor to the Foundation board.

ARP Foundation

The Board of the ARP Foundation greatly appreciates the generous gifts of assets and bequests made by members to strengthen churches, agencies, ministries and special projects far above their regular giving commitments. The ARP Foundation regards it an honor as a board to be entrusted with the management of gifts to help meet current financial needs and build resources for the future of local churches and ministries important to our denomination.

Since the ARP Foundation has some monies in reserve, the Board is not requesting monies from the Denominational Ministry Fund (DMF) for 2024.

In seeking to be faithful stewards, the Board is allocating a portion of funds in the Cash Investment to other investment portfolios to earn a higher rate of return.

Cindy Scott, Director of Central Services and the Administrative Officer of the ARP Foundation along with her capable team is assisting with ARP Foundation inquiries, requests, and ongoing guidance for gift planning.

Stewardship

General Synod created agencies, boards, and committees to serve the entire ARP Church in the proclamation of the Gospel of God by every means possible. **Every agen-**

cy, board, and committee is dependent upon the free-will giving of every member of every congregation to the Denominational Ministry Fund in the financial support of our ARP Ministries.

The Board of Stewardship was asked in 2020 by the Special Committee on Net Assets Reallocation (also known as Moderator's Blue-Ribbon Committee) to dedicate 20% of Denominational Ministry Fund allocations to contribute toward funding the retirement plan actuarial deficit until the recapitalization of the pension plan is secured. In light of the current financial pension crisis and the lack of fund replenishment, the Board of Stewardship is recommending to Synod contribution of the Denominational Ministry Fund toward this honorable effort of ministers and their widows in retirement.

The Board of Stewardship takes its fiduciary responsibility to the ARP Church and to the Lord seriously. In seeking to be faithful stewards, the Board is allocating a portion of funds in the Cash Investment to other investment portfolios to earn a higher rate of return.

The Board of Stewardship discussed the potential impact on Denominational Ministry Fund giving from the current economic environment. To provide some relief to Synod boards, agencies and committees, the Board of Stewardship supports allowing carry over of unused/unspent monies from the 2023 DMF.

Due to the dissolution of Christian Education Ministries as of July 31, 2022, the Board of Stewardship went through a reallocation process on the Thanksgiving and Easter Offerings. The revised allocations are fixed percentages beginning with the Easter 2023 Offering. Congregations may still designate where to send their collections. These fixed percentages are as follows:

Easter Offering:		Thanksgiving Offering:	
ARP Foundation	10%	Christmas Benevolent Fund	70%
Bonclarken	25%	Erskine College	20%
Outreach North America	25%	Erskine Seminary	10%
World Witness	40%		
Easter Offering:		Thanksgiving:	
	2022		2022
ARP Foundation	\$10,504	Erskine Seminary	\$6,469
Bonclarken	\$14,985	American Bible Society	\$2,808
Erskine College	\$13,354	Outreach North America	\$8,547
World Witness	\$24,390	Christmas Benevolent Fund	\$43,156
Subtotal	\$63,233	Subtotal	\$60,979

Under the oversight of the Executive Board of Synod, the Office of Central Services serves as an accounting and finance resource for all agencies of the denomination, particularly Synod's committees, Board of Benefits, William H. Dunlap Board of Directors, Board of Stewardship, *The ARP Magazine*, Christian Education Ministries, and Outreach North America. Procedures are in place to ensure compliance as a non-profit and 501(c)(3) religious organization.

The Board has engaged the independent auditing firm SuggsJohnson LLC, for the December 31, 2023 audit which includes the books of the Treasurer of Synod, the ARP Foundation's custodial funds, the ARP Foundation's gift annuity funds, and Outreach North America's revolving loan fund.

Administrative Information

Officers for July 1, 2023- June 30, 2024

David Lauten, Chairman

Marc Faulkenberry, Vice-Chairman

Paul Matthews, Secretary

Jamey Dagenhart, Treasurer

Recommendations:**Recommendations to Synod from the ARP Foundation:**

1. That the General Synod commend the Director of the Central Services, Cindy Scott, and the entire ARP Central Services Staff for their able assistance to the ARP Foundation Board. **Synod APPROVED.**

Recommendations to Synod from the Board of Stewardship:

- 1 That the proposed 2024 Board of Stewardship budget be adopted. **Synod APPROVED.**
2. That individuals, congregations and presbyteries across the ARP denomination contribute toward the replenishment of the ARP Defined Benefit Recapitalization Plan. **Synod APPROVED.**
3. That congregations contribute to the DMF for the glory of God and the advance of the gospel and the building up of his church through the boards, agencies and committees of the ARP Church. **Synod APPROVED.**
4. That Synod encourage all churches to visit the arpchurch.org website for a fuller explanation of the Denominational Ministry Fund. **Synod APPROVED.**
5. That Synod boards, agencies and committees be allowed to carry over unused/unspent monies from the 2023 DMF. **Synod APPROVED.**
6. That the Thanksgiving and Easter offerings be continued for Fall 2023 and Spring 2024. **Synod APPROVED.**
7. In keeping with the suggestion of the Committee on Investment, that Synod boards, agencies and committees with monies in the Cash Investment allocate a portion of these funds to other investment portfolios to earn a higher rate of return. **Synod APPROVED.**
8. That the General Synod commend the Executive Director of Central Services, Cindy Scott, and the entire ARP Central Services Staff for their able assistance to the General Synod and the Board of Stewardship. **Synod APPROVED.**
9. That General Synod pause for prayer, thanking God for His provision for our denomination, asking that all current and future ministry needs be met and seeking His wisdom to be faithful stewards of His provisions for the advancement of His kingdom and glory. **Synod APPROVED.**

Respectfully submitted,
David Lauten, Chairman

Synod paused for prayer following recommendation #9.

CHURCH DENOMINATIONAL MINISTRY ANALYSIS

Churches meeting or exceeding 20%	2
Churches giving 10% -19%	25
Giving percentage not determined	81
Remaining at same percentage	71
Increased percentage level	64
Increased by at least 1%	39
Decreased percentage level	43
Decreased giving but 10% or above	4
Churches reporting but no pledge recorded	48
Churches not reporting	73
Churches with pledges	134

Note: The figures reported are based on information recorded in the Statistical Reports for calendar year 2022 from individual congregations. Total churches = 259 (does not include the 10 Canadian Presbytery churches.)

All budgets for Synod's agencies, boards and committees are consolidated in this section in the following order:

Committees:

Conferences
Inter-Church Relations
Investment
Minister & His Work
Nominations
Revisions

Boards:

Benefits
Bonclarken
Brice/Sanders (Camp Joy)
Dunlap
Erskine
Executive Board
Central Services
Center Facility
ARP Magazine
Outreach North America
Stewardship/Foundation
World Witness

MINUTES OF SYNOD

Committee on Conferences					
	<u>Quest</u>	<u>Horizon</u>	<u>FBC</u>	<u>Conf Committee</u>	<u>Total</u>
DM Allocation	6,000	6,000	9,325	3,675	25,000
Expenses					
Office Supplies	5	5			10
Credit Card Fees	250	250			500
Planning Meetings	1,000	1,000			2,000
Insurance	2,500	2,500	2,000		7,000
Conference Website				1,500	1,500
Bonclarken Registration	1,500	1,500	1,500		4,500
Zoom				175	175
Travel				2,000	2,000
Background Cks.	300	300	150		750
Contingency	445	445	5,675		6,565
Total Conf/Comm Exp.	6,000	6,000	9,325	3,675	25,000
Net Income	-	-	-	-	-

General Synod ARP Church			
Committee on Conferences			
Family Bible Conference			
	<u>2022 Actual</u>	<u>2023 Synod Approved</u>	<u>2024 Synod Proposed</u>
Revenues			
DM Allocation-Family Bible Conf	6,500	11,500	9,325
ARPWM Contribution	5,000	5,000	2,500
Family Bible Conf Contributions	9,273	-	3,475
Family Bible Conf Registration	18,219	15,000	21,000
Family Bible Conf Children Programs			
Transfer From Conf Reserve-FBC	3,368	-	-
Less: Bank Fees	(110)	(200)	(300)
Revenue Available for Expenses	\$42,249	\$31,300	\$36,000
Expenses			
FBC-Admin Fee to Bonclarken		5,000	1,500
Family Bible B/C user fee	8,166	-	8,000
Family Bible Conf Staff Room & Board	9,828	9,000	8,700
Family Bible Conf Honorariums/Fees	12,285	10,000	11,500
Family Bible Conf. Travel	713	1,500	1,000
Family Bible Conf Planning		100	200
Family Bible Conf Adm Supplies	-	1,000	500
Family Bible Conf Supplies	2,184	1,000	2,500
Family Bible Conf Promotional		100	100
Family Bible Conf Insurance	1,587	3,200	2,000
Total Expenses	\$34,763	\$30,900	\$36,000
Net Income	\$7,486	\$400	\$0
FBC Reserve-Beginning Balance	10,854	7,486	7,886
Profit to/(Loss) from Conference Reserv	(3,368)	\$400	\$0
Ending Balance	7,486	7,886	7,886

Note: 2024 Synod DMF Allocation for Family Bible Conference is also shown on the Committee on Conferences budget. It is not duplicated.

MINUTES OF GENERAL SYNOD

107

GENERAL SYNOD ARP CHURCH					
HORIZON & QUEST					
COMMITTEE ON CONFERENCES					
Budget Item	Budget 2022	Actual 2022	Budget 2023	Budget 2024	Budget Increase/ (Decrease)
Conference Director	1,800.00	1,800.00	1,800.00	1,800.00	0.00
Assistant Director	1,200.00	1,200.00	1,200.00	1,200.00	0.00
Staff Coordinator	1,500.00	1,500.00	1,500.00	1,500.00	0.00
Evening Speakers (1+1)	3,500.00	3,500.00	3,500.00	3,500.00	0.00
Band	4,500.00	4,500.00	4,500.00	4,500.00	0.00
Seminar Leaders (5+1)	2,000.00	2,400.00	3,300.00	3,300.00	0.00
Work Crew Boss	0	1,000.00	1,000.00	1,000.00	0.00
Work Crew (9+9)	2,400.00	2,850.00	2,700.00	2,700.00	0.00
Program Manager	1,000.00	1,000.00	1,000.00	1,000.00	0.00
Audio/Visual Technician	1,600.00	1,600.00	1,600.00	1,600.00	0.00
Videographer	1,600.00	1,600.00	1,600.00	1,600.00	0.00
Seminar Director	200	200	300	300	0.00
Skit Director	300	0	300	300	0.00
Devotional Writer	300	300	300	300	0.00
Nursery Director	600	600	600	600	0.00
Nursery Workers (2)	600	0	0	0	0.00
Craft Director	400	400	400	400	0.00
Event Coordinator (5)	750	400	750	750	0.00
Staffing Subtotal	24,250.00	24,850.00	26,350.00	26,350.00	0.00
Bonclarken Housing & Meals	16,000.00	17,999.00	22,000.00	22,000.00	0.00
Extra Housing	2,000.00	1,750.00	2,000.00	2,000.00	0.00
Extra Meals	1,250.00	2,196.04	2,000.00	2,000.00	0.00
Staff Travel	1,500.00	0	500	500	0.00
Background Checks (30)	450	174.2	600	600	0.00
Staff Expenses Subtotal	21,200.00	22,119.24	27,100.00	27,100.00	0.00
Student/Leader Guides	400	1,001.64	1,000.00	1,000.00	0.00
Recreation	1,500.00	709.36	1,200.00	1,200.00	0.00
Crafts	800	736.61	1,200.00	1,200.00	0.00
Camp T-shirts (700)	6,000.00	9,757.25	10,000.00	10,000.00	0.00
Golf Carts (4)	3,100.00	3,565.00	3,600.00	3,600.00	0.00
Leader's Lounge	500	367.89	600	600	0.00
AV Equipment	1,000.00	128.35	1,000.00	1,000.00	0.00
Monday Night Kick-Off	3,000.00	1,852.11	2,500.00	2,500.00	0.00
Other Supplies	2,500.00	2,506.81	2,500.00	2,500.00	0.00
Conf. Reserve Expense	0	3,915.74	1,000.00	1,000.00	0.00
Supplies Subtotal	18,800.00	24,540.76	24,600.00	24,600.00	-
Office Supplies	50	3.18	10	10	0.00
Credit Card Fees	0	0	500	500	0.00
Planning Meetings	2,000.00	507.14	2,000.00	2,000.00	0.00
Insurance	0	3,942.00	5,000.00	5,000.00	0.00
Conference Website	0	0	-	750	750.00
Bonclarken Registration	0	0	3,000.00	3,000.00	0.00
Administration Subtotal	2,050.00	4,452.32	10,510.00	11,260.00	750.00
Total Expense	66,300.00	75,962.32	88,560.00	89,310.00	750.00
Registration Income	70,000.00	74,975.00	74,000.00	74,000.00	0.00
DMF Allotment	0	0	12,000.00	12,000.00	0.00
Conf. Reserve Transfer	0	3,915.74	1,000.00	1,000.00	0.00
Other Income	0	3,942.00	0	0	0.00
Total Income	70,000.00	82,832.74	87,000.00	87,000.00	-
Total Difference	3,700.00	6,870.42	(1,560.00)	(2,310.00)	(750.00)

Note: 2024 Synod DMF Allocation for Horizon & Quest is also shown on the Committee on Conferences budget. It is not duplicated.

MINUTES OF SYNOD

ARP Synod			
Committee on Inter-Church Relations			
Summary of Financial Results and Budget Comparison			
	<u>Actual</u> <u>2022</u>	<u>Synod</u> <u>Approved</u>	<u>Synod</u> <u>Proposed</u>
		<u>2023</u>	<u>2024</u>
Denominational Ministry Allocation	\$ 10,879	\$ 11,910	\$ 11,910
Expenses:			
General Office Expense	\$ -	\$ 210	\$ 210
Committee Travel	2,736	0	0
Synod Planning	0	300	300
ARP Fraternal Delegates/Representatives	2,982	4,500	4,500
Hosting Fraternal Delegates	1,549	2,400	2,400
WRF Dues	0	500	500
NAPARC Dues & Meeting Travel	1,000	4,000	4,000
ICRC Dues & Meeting Travel	0	.	.
Total Expenses	\$ 8,267	\$ 11,910	\$ 11,910
Net Income (Loss)	\$ 2,612	\$ -	\$ -
Beginning Balance	\$ 6,836	\$ 9,448	\$ 9,448
Ending Balance	\$ 9,448	\$ 9,448	\$ 9,448

ARP Synod			
Investment Committee			
Summary of Financial Results and Budget Comparison			
	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Synod</u> <u>Approved</u>	<u>2024</u> <u>Synod</u> <u>Proposed</u>
Revenues			
Denominational Ministry Allocat	\$ 5,587	\$ 3,500	\$ 3,500
Total Revenues	\$ 5,587	\$ 3,500	\$ 3,500
Expenses			
Committee Travel & Meeting	\$ 713	\$ 3,300	\$ 3,300
General Office-Copy, Etc	-	200	200
Total Expenses	\$ 713	\$ 3,500	\$ 3,500
Net Income (Loss)	\$ 4,874	\$ -	\$ -
Beginning Balance-Investment	\$ 2,242	\$ 7,116	\$ 7,116
Ending Balance-Investment	\$ 7,116	\$ 7,116	\$ 7,116

ARP Synod			
Committee on Minister and His Work			
Summary of Financial Results and Budget Comparison			
	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Synod</u> <u>Approved</u>	<u>2024</u> <u>Synod</u> <u>Proposed</u>
Revenues			
Denominational Ministry Allocation	\$ 16,574	\$ 17,700	\$ 4,500
Presbytery-PRCC \$1,000/minister	10,400	11,100	24,200
Total Revenues	\$ 26,974	\$ 28,800	\$ 28,700
Expenses			
Committee Travel & Meeting	\$ -	\$ 1,500	\$ 4,500
General Office-xfer to Minister Relief			
Presbyterian and Reformed Joint Co	24,300	27,300	24,200
Total Expenses	\$ 24,300	\$ 28,800	\$ 28,700
Net Income (Loss)	\$ 2,674	\$ -	\$ -
Beginning Balance-MHWC Reserve	\$ 1,847	\$ 4,521	\$ 3,221
Ending Balance-MHWC Reserve	\$ 4,521	\$ 4,521	\$ 3,221

ARP Synod			
Nominations Committee			
Summary of Financial Results and Budget Comparison			
	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Synod</u> <u>Approved</u>	<u>2024</u> <u>Synod</u> <u>Proposed</u>
Revenues			
Denominational Ministry Allocat	\$ 1,828	\$ 4,000	\$ 4,000
Total Revenues	\$ 1,828	\$ 4,000	\$ 4,000
Expenses			
Committee Meeting	\$ -	\$ 3,900	\$ 3,900
General Office-Copy, Etc	-	100	100
Total Expenses	\$ -	\$ 4,000	\$ 4,000
Net Income (Loss)	\$ 1,828	\$ -	\$ -
Beginning Balance	\$ 1,825	\$ 3,653	\$ 3,653
Ending Balance	\$ 3,653	\$ 3,653	\$ 3,653

MINUTES OF SYNOD

ARP Synod			
Revisions Committee			
Summary of Financial Results and Budget Comparison			
	<u>2022</u> <u>Actual</u>	<u>2023</u> <u>Synod</u> <u>Approved</u>	<u>2024 Synod</u> <u>Proposed</u>
Revisions Committee-DM Alloc	1,838	1,800	1,800
Revisions Committee-Expenses	137	1,800	1,800
Net Income-Revisions	1,702	-	-
Beginning Balance-Revisions	1,825	3,527	3,527
Ending Balance-Revisions	3,527	3,527	3,527

ARP Synod			
Board of Benefits			
Summary of Financial Results and Budget Comparison			
AP Fund-Frozen DB Plan	<u>Actual 2022</u>	<u>2023 Synod Approved</u>	<u>2024 Synod Proposed</u>
Revenues			
Unrestricted for Operations			
General Synod Allocation-Board	5,165	4,835	4,835
General Synod Allocation-DC Plan	7,000	1,000	
General Synod Allocation-DB Plan			13,800
General Synod Allocation-DB Retmt Debt	522,136	667,262	523,185
Total Unrestricted	534,301	673,097	541,820
Designated Estimates for Benevolence			
Benevolent Fund Special Offering	43,156	41,940	42,810
Christmas Benevolence	-	40	-
Carson Fund for Widows			14,200
Lake Wales Christmas Benevolent Fund		-	1,800
J. C. Lott Trust	3,995	5,370	4,260
Total Benevolent	47,151	47,350	63,070
Group Insurance Resources			
Group Insurance Premiums	5,519,098	5,743,360	6,246,780
Interest on Claim Reserve-ACI Fund	48,938	40,040	47,750
Gain/(Loss) A&R Claim Reserve-ACI Fund	(327,274)	-	-
Total Group Insurance	5,240,762	5,783,400	6,294,530
Retirement Plan Resources			
Ola B. Hunter Trust for Retirement	4,398	4,860	4,670
ARP Retirement Plan	3,095,449	-	-
Total Retirement Plan	3,099,847	4,860	4,670
Total Revenues	\$ 8,922,061	\$ 6,508,707	\$ 6,904,090
	-		
Expenses			
Board and General			
Board Travel & Meeting	1,220	4,435	4,435
Office and Miscellaneous	486	400	400
Total Board and General	1,706	4,835	4,835
Benevolence			
Benevolence	48,415	47,350	48,870
Carson Gifts for Widows			14,200
Total Benevolence	48,415	47,350	63,070
Group Insurance			
Group Insurance Premiums, Claims, Reserve	6,240,644	5,619,000	6,226,000
Group Insurance Administrative Support	195,300	157,900	59,700
Bank Charges	122	-	150
Fees-A&R Claim Reserve-ACI Fund	8,058	6,500	8,680
Total Group Insurance	6,444,124	5,783,400	6,294,530
ARP Retirement Plan			
Administrative Support	-	-	13,800
Direct Contribution account fees	7,000	1,000	
Transfer to Trustee-DB Plan	3,621,983	672,122	527,855
Total ARP Retirement Plan	3,628,983	673,122	541,655
Total Expenses	\$ 10,123,228	\$ 6,508,707	\$ 6,904,090
Net Income (Loss)	\$ (1,201,167)	\$ -	\$ -
Beginning Reserve-Operations	\$ 162	\$ 3,621	\$ 3,621
Ending Reserve-Operations	\$ 3,621	\$ 3,621	\$ 3,621

MINUTES OF SYNOD

BONCLARKEN CONFERENCE CENTER			
	<u>2022 Actual</u>	<u>2023 Approved</u>	<u>2024 Proposed</u>
<u>Revenue</u>			
Operating Revenue:			
Rooms	\$ 1,064,513	\$ 1,230,000	\$ 1,300,000
Meeting Room rental	13,685	13,000	15,000
Food Service	631,310	732,000	775,000
Conference Fee	88,042	90,000	95,000
Programs	19,342	18,865	20,000
Camps	114,518	128,000	135,000
Gift Shop/Nibble Nook	61,281	45,000	48,000
Property Owners	40,298	40,000	45,000
Miscellaneous	20,764	18,000	20,000
Total Op. Revenue	\$ 2,053,753	\$ 2,314,865	\$ 2,453,000
Non-Operating Revenue:			
Synod's DMF	\$ 93,578	\$ 92,000	\$ 92,000
Mountain Club/Churches/ARPWM	515,220	493,000	517,000
Easter Offering	17,395	17,000	17,000
Other		-	50,000
Total Non-Op. Rev.	\$ 626,193	\$ 602,000	\$ 676,000
Total Revenue	\$ 2,679,946	\$ 2,916,865	\$ 3,129,000
<u>Expenses</u>			
Cost of Sales:			
Food - Revenue Meals	\$ 292,942	\$ 344,052	\$ 350,000
Food - Nonrevenue Meals	20,545	20,000	20,000
Gift Shop/Nibble Nook	35,105	14,000	14,000
Total Cost of Sales	\$ 348,592	\$ 378,052	\$ 384,000
Total Pysl/Benefits	\$ 1,631,739	\$ 1,794,804	\$ 1,812,000
Other Expenses:			
Administration	\$ 143,273	\$ 143,000	\$ 144,000
Camps	91,446	91,000	91,000
Finance	33,369	34,000	35,000
Food Service	34,726	36,000	37,000
Guest Services	70,331	75,000	75,000
Maintenance	209,985	205,000	206,000
Marketing	44,125	50,000	50,000
Prop and Liab Insurance	85,299	85,000	86,000
Recreation	30,794	25,000	25,000
Utilities	174,734	182,000	184,000
Total Other Expenses	\$ 918,082	\$ 926,000	\$ 933,000
Total Op. Expenses	\$ 2,898,413	\$ 3,098,856	\$ 3,129,000
Net Surplus (Loss)	\$ (218,467)	\$ (181,991)	\$ (0)
<u>Extraordinary Expense or Revenue</u>			
Gift to Synod's Retirement Fund	\$ 25,000	\$ 25,000	
Employee Retention Credit (ERC)		181,991	
Revised Net	\$ (243,467)	\$ (25,000)	\$ (0)

Brice Sanders/Camp Joy	Actual 2022	Forecast 2023	Proposed 2024
Total	Total	Total	Total
Revenues			
Denominational Ministry Allocation	-	-	-
Contributions	104,760	214,176	240,548
Other Revenue			
Insurance	10,675	-	-
Miscellaneous Income	35,095	622	22,475
Adminsitration Fee-12.5% of Camp Regist	-	4,510	5,450
Promotional Sales	7,700	12,200	12,700
Total Other Revenue	53,470	17,332	40,625
ARP Women's Ministries Contributions	7,982	3,400	3,400
Registration and R&B			
CJ Operations from CJ Scholarship		2,200	2,200
Camp Joy Registration - Campers	34,089	36,000	43,500
Camp Joy Room & Board Fees	47,080	56,250	68,250
Total Registration and R&B	81,169	94,450	113,950
Total Revenues	247,381	329,358	398,523
verify	-	-	-
Expenses			
Total Salary, Benefits & Travel	-	58,320	60,186
Total Room & Board Exp	149,115	172,000	197,300
Total Board & Admin Expenses	3,857	6,750	6,839
Conference Honorariums			
Camp Joy Honorariums	16,377	17,500	20,500
CJ Director Honorarium	4,000	4,000	4,000
Music Honorarium	12,500	14,750	14,750
Camp Joy Medical	3,850	6,100	6,100
Total Conference Honorariums/Fees	36,727	42,350	45,350
Other Camp Expenses			
Camp Joy Equipment & Rental	5,400	7,000	7,195
Camp Joy Communication	-		
Camp Joy Travel	616	1,843	2,843
Camp Joy Food	4,041	4,000	4,100
Camp Joy Planning	830	1,100	1,500
Camp Joy Supplies	26,611	25,900	29,400
Camp Minder	10,489	10,650	11,300
Camp Joy Bank Fees	1,476	1,750	1,400
Camp Joy Promotional	11,080	10,950	11,450
Camp Joy-Insurance	10,750	12,973	14,210
Camp Joy Administration Fee	-	4,510	5,450
Camp Joy Scholarship	-	-	-
Total Other Camp Expenses	71,294	80,676	88,848
Total Expenses	260,993	360,096	398,523
	-	-	-
Receipts Over Disbursements	(13,612)	(30,738)	-
Beginning Reserve Fund	507,925	494,313	463,575
Ending Reserve Fund-Camp Joy	494,313	463,575	463,575

MINUTES OF SYNOD

WILLIAM H. DUNLAP FUND				
Allocation, Fund Balances and Operations				
		2023 Synod	2023	2024 Synod
<u>Allocation and Fund Balances</u>	<u>Actual 2022</u>	<u>Approved</u>	<u>Forecasted</u>	<u>Proposed</u>
Anticipated Revenue	\$ 241,744	\$ 194,207	\$ 138,824	\$ 196,757
Beginning Fund Balance	50,215	10,939	71,494	4,400
Total Available	\$ 291,959	\$ 205,146	\$ 210,318	\$ 201,157
Less: Reserve for Potential Revenue Shortfalls	(5,200)	(6,200)	(4,400)	(6,300)
Percentage of Revenue	2.2%	3.2%	3.2%	3.2%
Administration	(1,890)	(4,540)	(4,540)	(4,540)
Ersine & Barker Scholarships	(24,000)	(24,000)	(25,000)	(25,100)
Remaining for Allocation	\$ 266,069	\$ 170,406	\$ 176,378	\$ 165,217
Summary of Dunlap Fund Balances				
Dunlap Ministry Operations	71,494	6,200	4,400	6,200
ARP Adoption	130,178	138,106	124,373	138,106
Dunlap Orphanage Ministry	1,171,403	1,242,742	945,010	1,242,742
James Barker Ersine Scholarship	19,736	20,938	24,189	20,938
McGregor Memorial Fund	171,588	182,037	152,295	182,037
Will Ministry	387,001	410,569	307,341	410,569
Bada & Robert Helms Children Fund-Recommended			56,743	
Total Fund Balances	\$1,951,400	\$ 2,000,593	\$ 1,614,352	\$ 2,000,593
Supporting Detail				
Income				
Denominational Ministry				
Miscellaneous Gifts	61,503	4,000	4,000	4,000
B. J. Wade	96,137	96,137	106,749	96,137
Ola B. Hunter	4,398	4,950	4,708	4,580
McGregor Memorial	6,932	8,840	7,630	8,840
Orphanage Fund	54,342	60,340	53,120	60,340
Will Ministry Fund (min bal of \$255,022)	17,932	19,940	17,460	19,940
Bada & Robert Helms Children Fund-xfer to Investment			(56,743)	
Bada & Robert Helms Children Fund-5% of \$18k			900	1,820
Barker Scholarship	500		1,000	1,100
Total Income	\$ 241,744	\$ 194,207	\$ 138,824	\$ 196,757
Ministry Expenditures				
Barker Scholarship to Ersine	500		1,000	1,100
Ersine-guaranteed	24,000	24,000	24,000	24,000
Total Ongoing Relationships Expenses	75,650	-	87,000	-
Discretionary-these relationships are reviewed annually				
Calvary Home	12,056		17,144	
Boys Farm	13,750		12,750	
Miracle Hill	10,000		10,000	
Hope for the Fatherless	22,000		6,500	
RCRI (Reach Children of Rwanda Int'l)	11,750		3,000	
King's Kids	20,500		28,500	
James Barker Scholarship-Ersine Orphans	7,000		3,000	
Committed for 1st Qrt next year	21,369		(7,394)	
Remaining for allocation	-	170,406	15,878	165,217
Total Discretionary Expenses	118,425	170,406	89,378	165,217
Sub-Total Ministry Expenses	\$ 218,575	\$ 194,406	\$ 201,378	\$ 190,317
Total Administration Expenses	\$ 1,890	\$ 4,540	\$ 4,540	\$ 4,540
Total Ministry Expenses	\$ 220,465	\$ 198,946	\$ 205,918	\$ 194,857
Net Income over/(under) expenses	\$ 21,279	\$ (4,739)	\$ (67,093)	\$ 1,900
Beginning Fund Balance	\$ 50,215	\$ 10,939	\$ 71,494	\$ 4,400
Ending Fund Balance	\$ 71,494	\$ 6,200	\$ 4,400	\$ 6,300

Erskine College & Seminary	
2022-23 Budget for Board Approval	
	2022-23 Budget
Revenue	
Student Revenue:	
General Tuition	\$ 29,050,000.00
Fees	\$ 227,000.00
Room, Board	\$ 8,367,500.00
Less Student Financial Aid	\$ (21,701,300.00)
Net Student Revenue	\$ 15,943,200.00
Federal, State and Local Grants	\$ -
Unrestricted Private Gifts and Grants	\$ 1,250,000.00
Endowment Income	\$ 2,217,000.00
General Synod	\$ 380,000.00
Miscellaneous/Auxiliary Income	\$ 150,000.00
Restricted Revenue	\$ 750,000.00
Total Operational Revenues	\$ 20,690,200.00
Expenditures	
Instruction	\$ 4,336,407.00
Academic Support	\$ 372,424.00
Student Services	\$ 2,421,724.00
Institutional Support	\$ 1,757,717.00
Operation/Maint Phys Plant	\$ 8,179,979.00
Auxiliary Enterprises	\$ 3,689,945.00
Debt Interest	\$ 533,600.00
Cash Reserve and Contingency	\$ 229,500.00
Total Operational Expenditures	\$ 21,521,296.00
Net Profit/(Loss) from Operations	\$ (831,096.00)
Long-term debt principal	\$ 816,000.00
Net Profit/(Loss) after debt principal	\$ (1,647,096.00)
Capital Expenditures (funded from operations)	\$ 1,341,600.00
Surplus/Deficit after capital/debt	\$ (2,988,696.00)

Central Services			
	<u>Actual 2022</u>	<u>2023 Synod Approved</u>	<u>2024 Synod Proposed</u>
<u>Revenues</u>			
Current Funds		-17.3%	41.5%
Denominational Ministry Funds	\$ 317,269	\$ 348,836	\$ 489,810
Miscellaneous Gifts	1,520	1,000	0
Total Current Funds	\$ 318,789	\$ 349,836	\$ 489,810
<u>Agency Support</u>			
Board of Benefits-33%of total Disbursements	\$ 195,300	\$ 157,900	\$ 59,700
Retirement Support-DB Plan	0		13,800
ARP Foundation	5,000	5,000	0
W. H. Dunlap Fund	0	0	0
Total Agency Support	\$ 200,300	\$ 162,900	\$ 73,500
Total Revenues	\$ 519,089	\$ 512,736	\$ 563,310
verify	-		
<u>Expenses</u>			
Total Salary and Benefits	\$ 451,306	\$ 486,022	\$ 536,557
<u>Staff & Program</u>			
Worker's Compensation	\$ 1,161	\$ 1,359	\$ 1,483
Director Travel & Expenses	182	1,500	1,500
Staff Travel & Expenses	605	800	800
Training	325	1,000	1,000
Contract Employees	-	500	-
Dues/Subscriptions	-	500	100
Total Staff & Program	\$ 2,273	\$ 5,659	\$ 4,883
<u>Equipment</u>			
Equipment Purchase	1,345	500	750
IT Support	1,406	-	-
Total Equipment	\$ 2,751	\$ 500	\$ 750
<u>General Office</u>			
Software Maintenance	\$ 8,439	\$ 7,200	\$ 7,200
Bank Fees-Net	8,488		
Bank Fees Allocated	(8,488)		
Communication	5,352	3,284	4,344
ARP Synod Web Page design & maint	3,072		
Office Supplies	8,666	9,500	9,000
Commercial Insurance	166	571	576
Total General Office	\$ 25,694	\$ 20,555	\$ 21,120
<u>Agency Support</u>			
Copier & Postage Revenue	\$ (6,499)		
Copier Lease	6,734		
Postage Meter/Scales	1,996		
Postage	5,939		
<u>Net Copier & Postage</u>	\$ 8,170	\$ -	\$ -
Total Expenses	\$ 490,194	\$ 512,736	\$ 563,310
Net Income (Loss)	\$ 28,896	\$ -	\$ -
Beginning Fund Balance	11,766	40,662	-
Ending Fund Balance	\$ 40,662	\$ 40,662	\$ -

ARP CENTER FACILITY BUDGET				
<u>Acct #</u>	<u>Description</u>	<u>2022 Actual</u>	<u>2023 Budget</u>	<u>2024 Proposed Budget</u>
Receipts				
	Denominational Ministry	\$ 86,151	\$ 87,360	\$ 87,360
	Misc Gifts	364		
Total Rental Income		87,044	58,874	100,159
TOTAL RECEIPTS		\$ 173,559	\$ 146,234	\$ 187,519
Expenses				
	Facility Repairs	16,112	24,000	24,000
	Facility Management	55,456	59,804	72,881
	Utilities	22,572	36,300	28,500
	Facility - Other	79,419	26,130	62,138
TOTAL Expenses		\$ 173,559	\$ 146,234	\$ 187,519
Net Income (Loss)		\$ -	\$ -	\$ -
Beginning Facility Fund Balance		10,912	10,912	11,000
Ending Facility Fund Balance		\$ 10,912	\$ 10,912	\$ 11,000
Plant Sinking Fund #800000-013				
Beginning Balance		\$ 69,324	\$ 100,648	\$ 88,148
Contributions		68,108	10,000	45,000
Expenses		(36,785)	(35,000)	(35,000)
Ending Plant Sinking Fund Balance		\$ 100,648	\$ 75,648	\$ 98,148
PSF Shortfall vs Estimated Target			\$ (87,052)	\$ (87,044)
<i>Minimal new lessors assumed. More rental revenue would lower shortfall</i>				

ARP General Synod			
EXECUTIVE BOARD OF SYNOD			
Summary of Financial Results and Budget Comparison			
(1) - for presentation purposes only, 2021 & 2022 includes actuals for the Book Store, THE ARP, Magazine, Website, Copier, Postage, & Bank fees, however amounts are not included in total expenses			
	2022	2023	2024
	Actual (1)	Synod Approve	Proposed Budge
Revenues		15.4%	15.1%
General Synod Allocation	\$ 63,953	\$ 72,680	\$ 83,650
Minutes of Synod Sales Income	43	-	-
Total Revenues	\$ 63,996	\$ 72,680	\$ 83,650
Expenses	-		
General Synod Officers			
Moderator	\$ 18,474	\$ 6,000	\$ 6,000
Vice-Moderator	112	1,500	1,500
Moderator-Elect	1,348	1,000	1,000
Vice-Moderator Elect		500	500
Principal Clerk	5,000	5,000	5,000
Treasurer	3,600	3,675	3,675
Total General Synod Officers	\$ 28,535	\$ 17,675	\$ 17,675
Net General Synod Meeting	\$ (5,594)	\$ 9,400	\$ 8,000
Total Ex. Board Meeting & Office	\$ 4,666	\$ 5,900	\$ 5,900
Total General Synod Contingency	\$ 4,809	\$ 15,000	\$ 19,070
Communication & Operations (1)			
The ARP Net	\$ 920	\$ (1,636)	\$ 1,550
Net Adult Quarterly	\$ 6,053	\$ 520	\$ 850
Net ARP Bookstore	\$ (3,430)	\$ 1,000	\$ (2,900)
Total Website & Internet	8,760	4,268	15,068
Net Copier, Postage & Banking	8,170	\$ 6,663	\$ 4,317
Total Other Expenses	13,534	\$ 13,890	\$ 14,120
Total Communication & Operations	\$ 34,007	\$ 24,705	\$ 33,005
Total Expenses (1)	\$ 45,950	\$ 72,680	\$ 83,650
Net Income (Loss)	\$ 18,045	\$ 0	\$ 0
Beginning Reserve	885	\$ 18,931	\$ 18,931
Ending Reserve	\$ 18,931	\$ 18,931	\$ 18,931

OUTREACH NORTH AMERICA			
Operating Budget			
	2022 Actual	2023 Synod Approved	2024 Synod Approved
Revenues			
Projected Increases		0%	-9%
Denominational Ministry Funds	\$ 403,380	\$ 397,447	\$ 397,447
Contributions for Ministry	88,060	42,750	59,250
Other Revenues	141,198	281,032	102,760
Total Revenues for Operations	\$ 632,637	\$ 721,229	\$ 559,457
	-		
Expenses			
<u>New Church Development (NCD)</u>			
Total Explorers Supplement Expenses	72,000	73,500	72,000
Total Church Plant Supplements	144,000	144,000	144,000
NCD Support Expenses			
Total Training	14,439	32,000	32,000
Total Other NCD Support Exp	6,091	34,500	59,000
Total NCD Support Expense	20,529	66,500	91,000
Total New Church Development (NCD)	236,529	284,000	307,000
Total Evangelism/Multi-Cultural Exp	26,743	35,650	22,500
Total Church Strengthening	54,063	70,481	71,576
Total National Presence	23,548	35,591	38,081
Total Administration Expenses	117,666	289,221	280,843
Operating Reserve to ARP Retmt Plan	-	-	-
Total Expenses	\$ 458,548	\$ 714,943	\$ 720,000
Net Income (Loss)	174,089	6,287	(160,543)
Beginning Fund Balance	\$ 154,601	\$ 328,691	\$ 236,669
Ending Operating Fund Balance	\$ 328,691	\$ 334,977	\$ 76,126

ARP Synod			
BOARD OF STEWARDSHIP (SR)			
OPERATING FUNDS			
	2022 Actual	2023 Synod Approved	2024 Synod Proposed
Revenue			
General Synod Allocation-Stewardship	\$ 14,778	\$ 14,500	\$ 14,500
Miscellaneous Income	-		
Special Offering	10,504	8,000	7,000
Endowment Transfers + Foundation	7,618	7,571	-
Total Revenue	\$ 32,900	\$ 30,071	\$ 21,500
Expenses			
Board Travel & Expenses	\$ 33	\$ 500	\$ 7,000
Administrative Support	5,000	5,000	5,000
Promotional	-		
General Synod Audit & Legal	12,000	12,000	12,500
Ministry Contribution to DM Fund	-	-	-
General Office	1,414	2,000	1,600
Bank Fees	\$ 5,245	\$ 6,500	\$ 6,500
Commercial Insurance	\$ 755	\$ 800	\$ 800
Total Expenses	\$ 24,447	\$ 26,800	\$ 33,400
Net Income (Loss)	\$ 8,453	\$ 3,271	\$(11,900)
Beginning B of S Reserve	44,011	52,464	52,464
Ending B of S Reserve	\$ 52,464	\$ 55,735	\$ 40,564
General Synod (GS)-Denominational Ministry Reserve			
Beginning General Synod Reserve	522,774	\$ 496,769	\$ 496,769
Increase/(Decrease) in GS Reserve	22,418	(852)	(852)
Ending General Synod Reserve	545,191	495,917	495,917
General Synod Reserve Balance %	21.17%	19.28%	19.28%
Target General Synod Reserve (a)	220,462	214,298	214,298
(a) Targeted Reserve Balance (Rules of Order, VIII.F) - 6.5% of Anticipated Funds for Allocation: modified 4/21/16, 7.5% in 2016, 8.0% in 2017, 8.33% in 2018			

WORLD WITNESS			
	Actual 2022	2023 WW Board Approved Budget	2024 Proposed Budget
<u>SUPPORT & REVENUE:</u>			
<u>CONTRIBUTIONS:</u>			
Public Support	\$ 876,262	\$ 1,031,722	\$ 1,053,098
General Synod	467,214	485,105	\$ 470,000
	\$ 1,343,476	\$ 1,516,827	\$ 1,523,098
<u>DESIGNATED INCOME:</u>			
Missionary Direct Support	\$ 2,918,400	\$ 3,051,647	\$ 2,972,941
Field Ministries	658,989	315,000	307,500
ASHA Grant for Hospital	-	-	-
ST Trips and Other Ministries	90,692	-	-
	\$ 3,668,081	\$ 3,366,647	\$ 3,280,441
<u>OTHER:</u>			
Other Income	\$ 292,575	\$ -	\$ -
Investment Income (loss)	65,485	81,260	82,600
	\$ 358,060	\$ 81,260	\$ 82,600
TOTAL SUPPORT & REVENUE:	\$ 5,369,617		
Less: Non Budgeted Income:	\$ (917,811)		
TOTAL CORE SUPPORT & REVENUE:	\$ 4,451,806	\$ 4,964,734	\$ 4,886,139
<u>EXPENSES:</u>			
<u>MINISTRY SERVICES:</u>			
Missionary Direct Support	\$ 2,880,225	\$ 3,021,647	\$ 2,942,941
Field Ministries	1,054,817	708,930	681,411
ASHA Grant for Hospital	-	-	-
ST Trips and Other Ministries	80,641	-	-
	\$ 4,015,683	\$ 3,730,577	\$ 3,624,352
Total Salary & Benefits (Office)	\$ 1,111,191	\$ 1,234,157	\$ 1,261,787
TOTAL EXPENSES:	\$ 5,126,873		
Less: Non Budgeted Expenses:	\$ (535,248)		
TOTAL CORE EXPENSES:	\$ 4,591,626	\$ 4,964,734	\$ 4,886,139
TOTAL NET INCOME OR (LOSS):	\$ 242,743	\$ -	\$ -

World Witness		
2024 Budget Summary		
	Income	Expenses
Unrestricted Income	\$ 662,291	\$ (182,100)
Investment Income	\$ 82,500	\$ -
Barnabas Ministry	\$ 571,110	\$ (571,110)
Bridge Europe	\$ 867,530	\$ (867,530)
Ethne Outfitters	\$ 333,340	\$ (333,340)
Germany	\$ 1,000	\$ (1,000)
Home Office	\$ 890,907	\$ (1,195,187)
Latin America Ministries	\$ -	\$ (4,800)
Lithuania	\$ 122,204	\$ (122,204)
MT3	\$ -	\$ -
Pak7	\$ -	\$ -
Pakistan Hospital	\$ 145,000	\$ (243,111)
Pakistan Mission	\$ 147,500	\$ (310,000)
Short Term Trips	\$ 88,931	\$ (88,931)
Spain	\$ 426,588	\$ (425,588)
Turkey	\$ 6,000	\$ (6,000)
United Kingdom	\$ 535,238	\$ (535,238)
US Ministry	\$ 6,000	\$ -
2024 Budget	\$ 4,886,139	\$ (4,886,139)

When setting the Executive Director salary for 2023, the Board of World Witness considered that the Executive Director currently oversees a budget of \$4,964,734, and a staff of 108 people serving in 20 different countries. We also confirmed that the cost-of-living increase was in line with other mission organizations, especially in light of the rise in inflation. We also reached out to churches with similar-sized budgets to compare to their senior pastor salaries. In light of these findings, our Board is of the opinion that the Executive Director of World Witness is being compensated at a reasonable level. Therefore, the salary of the Executive Director for 2023 was set at \$114,449. For 2024, the Executive Director's salary has been adjusted by 3% for inflation.

The report on Memorials was presented.

MEMORIALS

Grace Presbytery Memorial

The Congregational Meeting Quorum and Members Prevented From Activity

WHEREAS the ARP Form of Government 3.25.E states that no business shall be considered at a congregational meeting without a quorum.

WHEREAS the ARP Form of Government 3.25.E sets the quorum for a congregation as:

- At least one-fourth of the communicant membership present for churches with one thousand or less communicant members.
- One-tenth of such members for churches of more than one thousand members, but not fewer than two hundred and fifty.

WHEREAS the ARP Form of Government 4.17 requires churches to include on their roll members who “are prevented from activity by infirmity, or who are temporarily away in academic study, military service, or for other valid reasons...”

WHEREAS it is gracious and wise for churches to continue ministering to such members without removing them from the roll of membership (home visits, correspondence, phone calls, video conferencing, etc.)

WHEREAS it is often clear to the Session that such members will be prevented from attending a congregational meeting.

NOW, THEREFORE, BE IT RESOLVED that the following be added to the ARP Form of Government, Chapter 3, THE CONGREGATIONAL MEETING:

“Members who are determined by the Session to meet the criteria set forth in section 4.17 shall not count against a quorum. Such determination shall be reviewed annually.”

The Memorial was Approved by Grace Presbytery on October 22, 2022.

With reference to the Memorial from Grace Presbytery, your Moderator’s Committee recommends:

That the following be added to the ARP Form of Government, Chapter 3, THE CONGREGATIONAL MEETING: *“Members who are determined by the Session to meet the criteria set forth in section 4.17 shall not count against a quorum. Such determination shall be reviewed annually.”* **SYNOD APPROVED.**

Tennessee-Alabama Presbytery Memorial
Communion Wine at Synod

WHEREAS the Synod of the ARP Church currently uses only pasteurized grape juice for the observance of the Lord's Supper at the Annual Meeting of the Synod, and

WHEREAS one of the reasons given for the use of pasteurized grape juice has been to avoid the offending of the consciences of those who believe the Scriptures teach against the use of fermented drink, and

WHEREAS there are members within our Presbytery who believe, with an equal fervency to those who oppose it, that the Scriptures command the use of fermented wine in the Lord's Supper ¹,

THEREFORE, be it resolved that the Tennessee-Alabama Presbytery memorializes the General Synod of the Associate Reformed Presbyterian Church for redress of the issue.

¹Note also our standards: WCF 29.3,5,6,7; WLC 168–170, 177; and, WSC 96.

With reference to the Memorial from Tennessee-Alabama Presbytery, your Moderator's Committee on Memorials recommends:

That the General Synod of the Associate Reformed Presbyterian Church redress the issue (Communion Wine at Synod). **SYNOD APPROVED.**

In addition the Moderator's Committee on Memorials recommends:

That the General Synod offer both wine and pasteurized grape juice during the celebration of Communion at its annual meeting. **SYNOD APPROVED.**

The report of Nominations was presented.

NOMINATIONS

Since the last meeting of Synod, the Committee on Nominations (CON) met by Zoom Video conferences on February 9, 2023 and by email on March 31, 2023. During these meetings and over email, several items of business were addressed including filling open, unexpired terms and developing the nominations slate for consideration at the stated meeting of Synod 2023.

The following officers were elected for the Committee on Nominations 2023-2024:

Rev. Patrick Malphrus, Chairman
Rev. G.J. Gerard, Vice Chairman
Mrs. Brandy Glaser, Secretary

The 2024 stated meeting of the Committee on Nominations is scheduled for Thursday, February 8, 2024, at 9:00 am at the ARP Center, Greenville, SC or by video conference.

The deadline for submitting names to the Committee on Nominations (excluding ERSKINE) will be Friday, January 12, 2024.

The committee approved SCONE members for 2023-2024: (J. Donahue, P. Malphrus, C. Davis)

The Committee on Nominations, by consensus, presents to the Synod the persons listed in our report as nominees to serve on Synod's boards and committees and as officers or representatives of the General Synod. The terms of service will begin July 1, 2023, and will expire June 30 of the year indicated. All nominees have indicated a willingness to serve, if elected.

The committee expresses appreciation for those who submitted nominations, and for those who were nominated and are willing to serve.

Recommendations:

1. That those persons listed in this report be approved for service in the positions indicated. **Synod APPROVED.**
2. That each presbytery appoint an alternate representative to Synod's Committee on Nominations in the event that the chairman of a presbytery's committee on nominations is not able to attend Synod's committee meeting. **Synod APPROVED.**
3. That presbyteries consider making recommendations for service during their fall meetings. **Synod APPROVED.**
4. That sessions consider making recommendations for service during their November and December meetings. **Synod APPROVED.**
5. That recommendations for the Board of Erskine College and Seminary be made by October 31 each year. **Synod APPROVED.**
6. That those making Recommendations for Service to the Committee on Nominations (by mail or online) use the proper form and provide helpful information concerning qualifications for each person recommended. **Synod APPROVED.**
7. That various boards, committees and commissions of Synod provide both a clear and concise Needs Analysis and Recommendation for Service forms to the CON following their Fall stated meetings and that they clearly communicate their ministry and needs to pastors, sessions and presbyteries through in-person presentations, video, *Minutes of Synod* or other social media in order to educate the larger congregational church regarding opportunities to serve. **Synod APPROVED.**
8. That all persons resigning from Synod boards and agencies be reminded to submit their resignation request to the Principal Clerk of General Synod and the chairman of the board or committee from which they are resigning. **Synod APPROVED.**
9. That the General Synod authorize \$4,000.00 for committee expenses for 2024. **Synod APPROVED.**
10. That the Nominations Committee be empowered to fill remaining, open, unexpired terms, beyond the 2023 stated meeting of the General Synod and up until the 2024 stated meeting. **Synod APPROVED.**

Respectfully submitted,
Patrick Malphrus, Chairman

<i>Board/Committee/Commission</i>	<i>Class</i>	<i>Nominee</i>
Benefits	2026	Elliott Powell
Benefits	2028	Ed Lamb
Benefits		
Benefits	PR (A)	John Shearouse
Benefits	PR (C)	Buzzy Elder
Benefits	PR (F)	Joe Rolison
Benefits	PR (L)	Mike Avato
Benefits	PR (G)	Ross Durham
Benefits	PR (M)	Mike Chipman
Benefits	PR (N)	Nathan Beard
Benefits	PR (S)	
Benefits	PR (T)	Philip Bunch
Benefits	PR (V)	Stephen Laughridge
Bonclarken	2029	Paul Bell
Bonclarken	2029	John T. Byce
Bonclarken	2029	Dan Felker
Bonclarken	2025	Jane Shelton Dale
Brice/Sanders (Camp Joy)	2029	Kylie Carroll
Dunlap	2028	
Dunlap	ARPWM	Erin Ulerich
Dunlap	PR (A)	
Dunlap	PR (C)	David McCain
Dunlap	PR (F)	Joe Rolison
Dunlap	PR (L)	Trevor Raborn
Dunlap	PR (G)	John Kimmons
Dunlap	PR (M)	Diane Clowers
Dunlap	PR (N)	Peter Lee
Dunlap	PR (S)	Robby Bell
Dunlap	PR (T)	
Dunlap	PR (V)	
Erskine	2028	Sherri Craft Burriss
Erskine	2028	Hartley Powell
Erskine	2028	John B. Garrett
Erskine	2028	Phillip Cook

Executive Board		Dawn Lewis
Executive Board	PR (A)	Kevin Carter
Executive Board	PR (C) 2026	Bob Elliott
Executive Board	PR (F)	Bob Cara/Ken McMullen
Executive Board	PR (L)	Matt Joyner/Kent Adrian
Executive Board	PR (G)	Randy Foster
Executive Board	PR (M)	Larry Littlejohn
Executive Board	PR (N)	GJ Gerard/Jack Van Dyk
Executive Board	PR (S)	Eric Skaar/Seth Yi
Executive Board	PR (T)	Seth Philbrick
Executive Board	PR (V)	Jerry Clemons/Max Bolin
Outreach North America	2026	
Outreach North America		Jillian Brickey
Outreach North America	PR (A)	Peter Lindsay
Outreach North America	PR (C)	Watson Gunderson
Outreach North America	PR (F)	Zack Keuthan
Outreach North America	PR (L)	Tanner Cline
Outreach North America	PR (G)	Jamie Brunson
Outreach North America	PR (M)	Chris Neiswonger
Outreach North America	PR (N)	Peter Kemeny
Outreach North America	PR (S)	Seth Yi
Outreach North America	PR (T)	Charlie Mangum
Outreach North America	PR (V)	Patrick Malphrus
Stewardship	2028	
Stewardship	2029	Michael Baker
Stewardship		Libby Elder
Stewardship	PR (A)	Simon Oosterhof
Stewardship	PR (C)	David Lauten
Stewardship	PR (F)	
Stewardship	PR (L)	Bob Johnson
Stewardship	PR (G)	Scott Cornelius
Stewardship	PR (M)	Paul Walley
Stewardship	PR (N)	Paul Matthews
Stewardship	PR (S)	Chuck Wilson
Stewardship	PR (T)	Ron Derksen
Stewardship	PR (V)	Randy Brevard

World Witness	2029	Jon Oliphant
World Witness	2029	David Walkup
World Witness		Beth Smith
World Witness	PR (A)	Henry Bartsch/Bill McKay
World Witness	PR (C)	Sean Henderson
World Witness	PR (F)	Ken Jackson
World Witness	PR (L)	Randall Anderson
World Witness	PR (G)	Phil Williams
World Witness	PR (M)	Joey Donahue
World Witness	PR (N)	GJ Gerard
World Witness	PR (S)	David Griffin
World Witness	PR (T)	Charles Edgar
World Witness	PR (V)	Craig Woods
Conferences	2027	Mike Chipman
Conferences	2027	Garison Taylor
Inter-Church	2029	Billy Barron
Inter-Church		
Investment	2028	Pete Bridge
Minister & His Work	PR (A)	John Shearouse
Minister & His Work	PR (C)	Buzzy Elder
Minister & His Work	PR (C)	Jon Oliphant
Minister & His Work	PR (F)	Dan Hazen
Minister & His Work	PR (F)	Nick Napier
Minister & His Work	PR (L)	David Walkup
Minister & His Work	PR (G)	Ross Durham
Minister & His Work	PR (M)	Mike Chipman
Minister & His Work	PR (N)	Steven Badorf/ Ryan Mowen
Minister & His Work	PR (S)	
Minister & His Work	PR (S)	Matt Miller
Minister & His Work	PR (T)	Philip Bunch
Minister & His Work	PR (V)	Stephen Laughridge

Nominations	PR (A)	Bill McKay
Nominations	PR (C)	Clint Davis
Nominations	PR (F)	Rob Roy McGregor III
Nominations	PR (L)	Justin Westmoreland
Nominations	PR (G)	Eric Hancox
Nominations	PR (M)	Joey Donahue
Nominations	PR (N)	G.J. Gerard
Nominations	PR (S)	Chuck Wilson
Nominations	PR (T)	
Nominations	PR (V)	Patrick Malphrus
Nominations		Brandy Glaser
Revisions	PR (A)	Kevin Carter
Revisions	PR (C)	Jim Mitchel
Revisions	PR (F)	Dan Hazen
Revisions	PR (G)	Andy Webb
Revisions	PR (L)	Gilbert Moore
Revisions	PR (M)	David Dively
Revisions	PR (N)	G.J. Gerard
Revisions	PR (S)	Billy Barron
Revisions	PR (T)	
Revisions	PR (V)	
Principal Clerk-Elect	2024	Kyle Sims
Bill Clerk-Elect	2024	Ben Glaser
Treasurer-Elect	2024	Jamey Dagenhart
Archivist-Elect	2024	M.J. Denning

The fraternal delegate from Canadian Reformed Churches, Jeff Temple, addressed the Synod. Synod paused to pray for CanRC.

RPCNA delegate, Matt Filbert, addressed the Synod. Prayer was offered on behalf of RPCNA.

A nomination was made by Lee Shelnutt and seconded by Garison Taylor to elect Alan Broyles as Moderator-Elect of Synod. Mr. Broyles was elected by acclamation.

Mr. Broyles nominated Bob Elliott as Vice Moderator-Elect who was elected by acclamation.

A MOTION CARRIED:

That the final reading of the Minutes and the final roll call be waived.

Rob Roy McGregor, Jr. made a motion to adjourn.

Moderator Rob Patrick closed in prayer.

Synod sang the Song of Christian Unity.

Respectfully submitted,

Rob Patrick, Moderator
David Smith, Vice-Moderator
Kyle Sims, Principal Clerk
Mark Miller, Reading Clerk
Ben Glaser, Bill Clerk
Patrick Malphrus, Parliamentarian

WORLD FOCUS 2023

World Focus 2023 was held following the Synod meeting in the Youth Activity Building on Thursday, June 8 and 9, 2023. Over 800 attended the event, 125 of whom were children, making it the largest number of ARPs ever gathered for an event at Bonclarken. Through every conversation, 26 displays, music and speakers, the theme of *“Go and Grow: What is your part?”* was at the forefront. Participants were challenged to consider their role in the Kingdom, whether serving as missionaries overseas, church planters in the U.S., or in their own community.

There were over 100 ARP leaders, staff and volunteers! Special speakers were Frank van Dalen and Derek Thomas. Music was led by The Casons.

The Lord is interweaving our lives in powerful ways, for His glory!