

COMMISSIONERS' HANDBOOK

THE PRESBYTERY OF NEW HARMONY STATED MEETING

Saturday, August 22, 2026

8:00 am Zoom Opens, 9:00 am Meeting Begins

This Commissioners' Handbook (**CH**) is being sent to all NHP Session Moderators and Clerks, Minister Members, Commissioned Pastors, Leaders, and Corresponding Members, as well as all Ruling Elder Commissioners who have registered.

(Session Clerks and Moderators, **PLEASE forward this Commissioners' Handbook** on to your Session's Ruling Elder Commissioner and ensure that they register!)

Please read all the reports in order to be **fully prepared** for the meeting!

Content	Page
Cover Page	1
Commissioners YAAD, TSA Roster	2
Proposed Docket	3
Omnibus Motion	4
Guiding Council Report	5
2027 Operating Budget Proposal	6-10
Mother Esther School and Rescue Center	11-17
SC Inn Fund Raising Appeal	18-19
SC Inn Reserve Restoration Brochure	20-21
COM Report	22
2027 Minimum Terms of Call	23-24
2025 Session Minutes Review Report	25
CPM Report	26
Darren Wilson Summary of Call	27
Darren Wilson Summary of Service	28
CORN Report	29
Fork AC Report	30
Hebron AC Report	31
New Harvest AC Report	32
Ruby AC Report	33
Salem Black River AC Report	34
Timmonsville AC Report	35
Financial Reports	36-46
2025 Reviewed Financial Statement	47-57

If you have any questions, please contact Gavin or the NHP Office. Thank you!

**NEW HARMONY PRESBYTERY
GENERAL ASSEMBLY
COMMISSIONERS
and
YOUNG ADULT ADVISORY DELEGATE**

Ruling Elder Commissioners

Robert Callender Committee Assignment: General Assembly Operations
Celebration, Carolina Forest; Former Moderator, NHP's PDAC

James Wilson Committee Assignment: Financial Stewardship and Witness
Melina, Gable; NHP Moderator

Teaching Elder Commissioners

Ashley Cheek Committee Assignment: Constitutional Interpretation
Pastor, First, Hartsville; Immediate Past NHP Moderator

Tom Langston Committee Assignment: General Assembly Relationships
Bridge Pastor, Celebration, Carolina Forest; COM Moderator

Young Adult Advisory Delegate (YAAD)

Lydia Cheek Committee Assignment: Gender and Sexuality Justice
First, Hartsville

PRESBYTERY OF NEW HARMONY

*Nurturing, Equipping, Resourcing, Encouraging, Supporting...
NHP congregations and the pastors and elders who lead them.*

PROPOSED DOCKET for 122nd STATED MEETING 9:00 a.m. Saturday, August 22, 2026 by ZOOM

Moderator's Theme: "Partnership Throughout the World"

8-12-26

8:30 A.M. ZOOM Room opens

- 9:00 Call to Order with Prayer and Quorum Declaration Moderator Elder James Wilson
Land and Labor Acknowledgement
Review and Adopt the Docket and Omnibus Motion (Commissioner's Handbook)
Recognize and Welcome First Time Ruling Elders
Introduce and Seat New Corresponding Members
- 9:10 Report on the 227th General Assembly by NHP Commissioner's and YAAD
Young Adult Advisory Delegate Lydia Cheek (First, Hartsville)
Ruling Elders Robert Callender (Celebration) and James Wilson (Melina)
Teaching Elders Ashley Cheek (First, Hartsville) and Tom Langston (Celebration)
- 9:40 South Carolina Inn at Montreat Elder Avery Dickson
- 9:45 Committee on Representation and Nominations (CORN) Elder Linda Jackson, Moderator
- 9:50 Committee on Preparation for Ministry (CPM) Elder Frances Dennis, Moderator
Examination of Inquirer Darren Wilson in order to proceed to Candidacy
- 10:20 Report of the Guiding Council Rev. Gavin D. Meek, Guiding Council Moderator
Proposed 2027 Budget First Reading and Per Capita Rev. Carnell Hampton, Moderator, P&F
Recommendation to cover Mother Esther Dormitory Furnishings from the Tithe Team Funds
- 10:45 New Business and items which might have been removed from the Omnibus Motion
Announcements, Expression of Thanks, Adjournment & Prayer Moderator Wilson

OMNIBUS MOTION

The Presbytery of New Harmony – Saturday, August 22, 2026

(An **Omnibus Motion** expedites business and contains “many” or several items believed to be straight-forward, easily understood, and non-controversial, thus thought not to elicit questions or debate. An Omnibus Motion is acted upon in one vote by the presbytery and comes at the beginning of the meeting. At the time of its consideration at the beginning of the meeting, any Commissioner or Minister member may request the removal of any item in the Omnibus Motion; if that occurs, that item/s will be placed as the first item/s under New Business.)

Your Guiding Council recommends the following OMNIBUS MOTION:

Receive the following written reports and approve the actions therein:

(The Commissioners’ Handbook Index has the page number for each report/document.)

- **Stated Clerk**

- **Guiding Council** including...

- Establishing an Administrative Commission for First, McColl as requested by the Session and COM.

but does not include...

- Conducting a first reading of the attached Proposed 2026 Budget for questions of clarification and understanding.
- Increasing NHP’s Per Capita for 2027 by .47 cents.
- Approving the recommendation from the Tithe Team to cover the cost of furnishing of the new girl’s dormitory at Mother Esther School and Rescue Center, Kenya (see attachment), which is approximately \$8,000 in addition to the \$35,000 already approved at the previous presbytery meeting. (The total amount that the Tithe Team has to expend is \$132,000.) In the very near future, the Kajiado Team, which the Guiding Council is forming, will share congregations and individuals can participate in this mission by way of scholarships to for the girls.

- **Committee on Ministry (COM).**

- **Committee on Preparation (CPM)** but not including...

- Approving Inquirer Darren Wilson to Candidacy.

- **Fork Administrative Commission.**

- **Hebron Administrative Commission.**

- **New Harvest Administrative Commission.**

- **Ruby Administrative Commission.**

- **Salem Black River Administration Commission.**

- **Timmons ville Administrative Commission.**

Guiding Council Report

Presbytery of New Harmony – Saturday, August 22, 2026

Rev. Gavin D. Meek, Moderator of the Guiding Council

RECOMMENDATIONS (in the Omnibus Motion)

- 1. Conduct a first reading of the attached Proposed 2027 Budget for questions of clarification and understanding.** Discussion, debate and action will be at the November 17, 2026, Stated Meeting at Melina Presbyterian Church.
- 2. Approve the unanimous recommendation to increase NHP's Per Capita for 2027 by .47 cents.** This will have NHP's Per Capital go from \$9.24 to & 9.71. That among combined with the Per Capita of General Assembly (national church), set at \$13.04 for 2027 and the Synod of South Atlantic which increased by .75 cents to \$2.75, the total Per Capita for 2027 will be \$25.50.
- 3. Approve** the recommendation from the Tithe Team to cover the cost of furnishing of the new girl's dormitory at Mother Esther School and Rescue Center, Kenya (see attachment), which is approximately \$8,000 in addition to the \$35,000 already approved at the previous presbytery meeting. (The total amount that the Tithe Team has to expend is \$132,000.) In the very near future, the Kajiado Team, which the Guiding Council is forming, will share congregations and individuals can participate in this mission by way of scholarships to for the girls.

The Guiding Council (GC) reports the following actions taken on behalf of NHP or provides the following information:

1. Approved the **minutes** of the **May 19, 2026 Stated Meeting of NHP**.
2. Reviewed the dates and locations of the upcoming **2026 NHP Gatherings**:
Nov. 17 (Tuesday) Melina – preacher: Moderator or Clerk, Kajiado Presbytery
2027 NHP Gatherings
Feb. 20 (Saturday) Murrells Inlet
May 14-15 (Friday/Saturday) SC5 (SC Presbyteries) at Eastminster PC, Columbia
Aug. 21 (Saturday) ZOOM
Nov. 16 (Tuesday) Manning
3. Received any and all reports and acted on recommendations from its committees (**Cultivation and Empowerment [CEC]** and **Personnel and Finance [P&F]**) including.... from CEC that grants \$5,000 or above needing two successive meetings to approve to grants above \$5,000... and from P&F, in addition to the proposed 2027 Budget, hearing a positive review on all NHP staff, approved the resurfacing the NPF Office parking lot, and approving the request from our Wedgefield congregation to lease once again a portion of its property to Sumter County for a park.
4. Received the **report from the Executive Presbyter & Stated Clerk**.

5. Received a positive report concerning the **Black Church Cornerstone Collaborative (BCCC)**. A \$60K grant which NHP received through the efforts of the Rev. Dr. Ella Busby, from Louisville Presbyterian Theological Seminary, funded by Lily Endowment, with an **additional \$2,500**, to the 13 participating congregations, funded from the **G.I.V.E. Fund**.
6. **Kajiado's leadership team will likely be able to visit NHP** in November and attend our Nov. 17 NHP Gathering with the Kajiado Moderator or Stated Clerk preaching. After hearing that their VISAs were denied, it appears there's been a reversal. It is hoped that the current NHP Moderator and Stated Clerk will be able to visit Kajiado in the very near future.
7. **Elder Gene Crawford and Rev. Meek are recruiting a team to develop and recommend an anti-racism policy** required by the Book of Order G-3.0106.
8. Received reports on **NHP Administrative Commissions**: PDAC, Fork, Hebron, New Harvest, Ruby, Salem Black River and Timmonsville (see attached AC reports).
9. Established, at the unanimous request of the Committee on Ministry and the Session of First, McColl, an **Administrative Commission for First Presbyterian Church, McColl**, with the Rev. Dr. Scott Andrews (Pastor, First, Bennettsville), Session Moderator as the AC Moderator, Elder Larry Lee (Clerk of Session, McColl), Elder George Johnson (New Bethel, Dillon), Rev. Jennifer Kottler (Supply Pastor, John Calvin), McColl COM Liaison, Elder Karen Wilkerson, (GW Long, Cheraw), and Rev. Gavin Meek (NHP Stated Clerk), ex. officio, voice, no vote. The AC shall have the following responsibilities;
 - a) to dissolve the congregation of the First Presbyterian Church, McColl, South Carolina, working with and involving the Session in all matters until the dissolution of the congregation;
 - b) to act on NHP's behalf, with the power to meet, when possible, with the members of the congregation, including calling a meeting of the congregation, as necessary;
 - c) to arrange for the pastoral care of the members;
 - d) to publicize the dissolution of the congregation;
 - e) to ascertain the financial status and outstanding financial obligations of the congregation;
 - f) to secure the Session records;
 - g) to secure the legal rights to all property (real or personal) held by or for the benefit of the congregation;
 - h) to dispose of the moveable personal property of the congregation;
 - i) to secure the building and property;
 - j) to attend to matters of insurance;
 - k) to dispose of the building and grounds (subject to any guidelines established by NHP or the Guiding Council) or convey the building and grounds to the corporation of the Presbytery of New Harmony of the Presbyterian Church (U.S.A.);
 - l) to recommend to NHP the use of the assets of the congregation;
 - m) to plan and conduct a closing worship service celebrating the life and ministry of the congregation;
 - n) to secure the assistance of other individuals, as appropriate, to assist with its work, and generally to do such things and take such actions, for, in the name of, and on behalf of NHP as shall be reasonably necessary to accomplish the general purpose of this resolution.

PROPOSED 2027 BUDGET	2025 Budget Year-end	2026 Budget to June 30	2026 Budget Approved	PROPOSED 2027 Budget
Revenues				
Budgeted Receipts				
400100 Shared Mission Support from NHP Congregations	\$ 389,586.56	\$ 113,258.34	\$375,500.00	\$ 366,740.00
400200 Per Capita Apportionment (\$26 x 6,105 - 3%)	\$ 139,491.14	\$ 69,359.69	\$138,982.00	\$ 153,968.00
400400 Trans - Candidate/Scholarship Fund# (~2.2% of Fund)	\$ 3,600.00	\$ -	\$ 5,000.00	\$ 4,000.00
400405 Trans - Mission & Ministry (M&M) Fund* (~4.4% Fund)	\$ 23,665.49	\$ -	\$ 80,500.00	\$ 83,650.00
400415 Trans - Small Church Support/Redev.+ (~5.2% of Fund))	\$ 3,600.00	\$ -	\$ 30,000.00	\$ 20,000.00
400422 Trans - Unrestricted Reserve	\$ (22,518.92)	\$ -	\$ -	\$ -
400424 Trans - Campus Christian Life Fund@ (~5% of Fund)	\$ 2,000.00	\$ -	\$ 2,000.00	\$ 2,800.00
400900 Interest Income	\$ 1,257.83	\$ 1,126.12	\$ 831.00	\$ 2,250.00
400580 Mortgage Income	\$ 27,750.41	\$ 15,080.00	\$ 27,500.00	\$ 30,000.00
400910 Miscellaneous Income	\$ -	\$ -	\$ -	\$ -
Total Revenues	\$ 568,432.51	\$ 198,824.15	\$660,313.00	\$ 663,408.00
Expenses				
Mission Beyond NHP				
520000 General Assembly Shared Mission Support	\$ 70,000.00	\$ 25,000.00	\$ 50,000.00	\$ 40,000.00
520050 GA Per Capita (\$13.04 x 6,105 members)	\$ 70,470.84	\$ 35,795.54	\$ 71,704.00	\$ 79,609.00
520100 Synod Shared Mission Support (\$1 x 6,105)	\$ 6,501.00	\$ 3,179.00	\$ 6,368.00	\$ 6,105.00
520103 Synod Per Capita (\$2.75 x 6,105)	\$ 9,751.50	\$ 6,358.00	\$ 15,920.00	\$ 16,789.00
520105 Presbyterian College	\$ 5,000.00	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00
520110 SC Christian Action Council	\$ 5,000.00	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00
520400 Presby Retirement Communities SC	\$ 10,000.00	\$ 5,000.00	\$ 10,000.00	\$ 10,000.00
520500 SC Inn at Montreat	\$ 5,000.00	\$ 2,500.00	\$ 5,000.00	\$ 5,000.00
520505 SC Campus Ministry@USC	\$ 2,000.00	\$ 1,000.00	\$ 2,000.00	\$ 2,800.00
520600 GEHS/GCC		\$ 2,500.00	\$ 5,000.00	\$ 5,000.00
520810 Presbyterian Agency for Development Disabilities	\$ 5,000.00	\$ 3,750.00	\$ 7,500.00	\$ 7,500.00
520815 Presbytery Leader Formation	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
520820 Global Covenant Partnership*	\$ -		\$ 15,000.00	\$ 15,000.00
Total Mission	\$ 188,973.34	\$ 90,332.54	\$198,742.00	\$ 198,053.00
Guiding Council				
522010 Council Expenses	\$ 57.40	\$ 485.19	\$ 300.00	\$ 500.00
522024 Administrative Commissions	\$ 472.06	\$ 224.34	\$ 2,000.00	\$ 1,000.00
522025 Presbytery Meetings*	\$ 1,628.76	\$ 3,206.30	\$ 6,000.00	\$ 6,000.00
522027 Presbytery Functions*	\$ 1,000.00	\$ -	\$ 3,000.00	\$ 2,000.00
522029 Gifts and Memorials	\$ 401.19	\$ 25.00	\$ 500.00	\$ 500.00
522040 Communications Admin (+3% COLA)	\$ 10,472.28	\$ 5,393.04	\$ 10,786.00	\$ 11,110.00
522042 Communication Services Mileage	\$ -	\$ -	\$ 200.00	\$ 200.00
522045 General Assembly Expenses	\$ 2,500.00	\$ 187.43	\$ 2,500.00	\$ 2,750.00
522046 Moderators' Conference*	\$ -	\$ -	\$ 1,500.00	\$ 1,500.00
522047 Synod Commissioner Training*	\$ 500.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
Total Guiding Council	\$ 17,031.69	\$ 10,521.30	\$ 27,786.00	\$ 26,560.00
Presbytery Office Expenses				
521020 Electricity	\$ 4,421.31	\$ 1,910.41	\$ 5,000.00	\$ 4,500.00
521030 Water & Sewer	\$ 220.00	\$ 114.00	\$ 200.00	\$ 225.00

521040 Nextiva	\$ 1,394.99	\$ 978.11	\$ 1,670.00	\$ 2,000.00
521041 Cellular Phone	\$ 2,450.00	\$ 1,400.00	\$ 3,000.00	\$ 3,000.00
521042 Copier (Internet Services)	\$ 1,246.53	\$ 1,545.20	\$ 1,600.00	\$ 1,600.00
521050 Office Supplies	\$ 2,691.89	\$ 1,190.28	\$ 2,000.00	\$ 2,000.00
521060 Staff Travel*	\$ 278.82	\$ 120.20	\$ 750.00	\$ 500.00
521070 Equipment Purchases	\$ 1,387.16	\$ 246.82	\$ 500.00	\$ 1,000.00
521080 Computer & Tech (Service & Maintenance)	\$ 13,995.21	\$ 8,837.85	\$ 11,500.00	\$ 13,000.00
521090 Postage	\$ 146.00	\$ -	\$ 200.00	\$ 150.00
521100 Property Insurance	\$ 5,127.00	\$ 4,348.00	\$ 8,000.00	\$ 8,000.00
521130 Audit (full every 3 yrs)	\$ 4,450.00	\$ -	\$ 8,000.00	\$ 4,450.00
521140 Conferences and Training*	\$ 6,934.94	\$ 2,374.40	\$ 7,500.00	\$ 7,000.00
521142 Coaching	\$ 1,500.00	\$ 900.00	\$ 1,800.00	\$ 1,800.00
521300 Constant Contact Subscription	\$ 538.11	\$ -	\$ 400.00	\$ 550.00
521400 Miscellaneous	\$ 384.80	\$ 105.57	\$ 500.00	\$ 500.00
521402 Bank Analysis Charges	\$ 152.95	\$ 75.00	\$ 200.00	\$ 150.00
522600 Property Maintenance	\$ 5,084.86	\$ 1,235.00	\$ 2,500.00	\$ 2,500.00
Total Presbytery Office Expenses	\$ 52,404.57	\$ 25,380.84	\$ 55,320.00	\$ 52,925.00
Committee on Rep. and Nom. (CORN)				
522100 Committee Expenses	\$ -	\$ -	\$ 50.00	\$ 50.00
522110 Travel Expenses	\$ -	\$ -	\$ -	\$ -
Total CORN	\$ -	\$ -	\$ 50.00	\$ 50.00
Permanent Judicial Commission (PJC)				
522700 Commission Expenses	\$ -	\$ -	\$ 400.00	\$ 400.00
522710 Travel Expenses	\$ -	\$ -	\$ 100.00	\$ 100.00
Total PJC	\$ -	\$ -	\$ 500.00	\$ 500.00
Committee on Ministry (COM)				
523010 Committee Expenses	\$ -	\$ 619.57	\$ 100.00	\$ 1,000.00
523020 Travel Expenses	\$ -	\$ -	\$ 100.00	\$ 100.00
523030 Shared Grants*	\$ 34.22	\$ 1,875.00	\$ 2,000.00	\$ 2,000.00
523044 Fall Ministers' Retreat*	\$ -	\$ -	\$ 250.00	\$ 250.00
523046 Coaching for Pastoral Leaders*	\$ 600.00	\$ 250.00	\$ 5,000.00	\$ 3,000.00
523048 Cluster Lunches*	\$ 4,548.18	\$ 1,559.20	\$ 5,000.00	\$ 5,000.00
523049 Training and Workshops*	\$ 2,041.76	\$ -	\$ 2,000.00	\$ 2,000.00
523052 EP Visitation*	\$ 1,463.92	\$ 1,104.63	\$ 1,500.00	\$ 2,000.00
523053 APC&F Visitation*	\$ 353.45	\$ 152.44	\$ 500.00	\$ 500.00
523054 Background Checks*	\$ 555.56	\$ -	\$ 400.00	\$ 500.00
523055 ACOM Mileage*		\$ -	\$ 500.00	\$ 500.00
523056 Events and Gatherings*	\$ 4,602.77	\$ 2,626.05	\$ 6,000.00	\$ 5,000.00
523057 Commission Pastors' Scholarship*	\$ -	\$ -	\$ 2,000.00	\$ 2,000.00
523058 Children/Youth M&M(Mission & Ministry)*	\$ -	\$ -	\$ 3,000.00	\$ 1,000.00
Total COM	\$ 14,199.86	\$ 8,186.89	\$ 28,350.00	\$ 24,850.00
Committee on Preparation for Ministry (CPM)				
523810 Committee Expenses	\$ (262.12)	\$ 308.62	\$ 200.00	\$ 1,000.00
523820 Travel Expenses	\$ -	\$ -	\$ 200.00	\$ 200.00
523830 Annual Consultations	\$ -	\$ -	\$ 300.00	\$ 300.00
523840 Consultations	\$ -	\$ -	\$ 200.00	\$ 200.00
523845 Scholarships for Candidates#	\$ 3,600.00	\$ 2,100.00	\$ 3,000.00	\$ 2,000.00

523850 Extraordinary Grants*	\$ 441.75	\$ -	\$ 1,500.00	\$ 1,500.00
523860 Psychological Testing*	\$ 6,370.13	\$ (876.88)	\$ 10,000.00	\$ 10,000.00
523865 Scholarships Commission Pastor Applicants#	\$ -	\$ 390.00	\$ 2,000.00	\$ 2,000.00
523870 School of Theology*	\$ 80.55	\$ -	\$ 1,500.00	\$ 500.00
523875 Background Checks*		\$ 242.94	\$ 400.00	\$ 400.00
Total CPM	\$ 10,230.31	\$ 2,164.68	\$ 19,300.00	\$ 18,100.00
Cultivation & Empowerment Comm. (CEC)				
522900 Committee Expenses	\$ -	\$ -	\$ 500.00	\$ 500.00
522910 Congregational Grants+	\$ 5,000.00	\$ 10,000.00	\$ 20,000.00	\$ 20,000.00
522930 Leader Scholarships*	\$ 7,600.00	\$ 5,725.00	\$ 10,000.00	\$ 10,000.00
522950 Events*	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00
522960 Resources*	\$ -	\$ -	\$ 2,500.00	\$ 2,500.00
Total CEC	\$ 12,600.00	\$ 15,725.00	\$ 35,500.00	\$ 35,500.00
Personnel & Finance (P&F)				
527010 Committee Expenses	\$ 1,161.51	\$ 97.36	\$ 1,000.00	\$ 1,000.00
527020 Travel Expenses	\$ -	\$ -	\$ -	\$ -
Total P&F	\$ 1,161.51	\$ 97.36	\$ 1,000.00	\$ 1,000.00
Self Development of People Committee (SDOP)				
528010 Committee Expenses	\$ -	\$ -	\$ 100.00	\$ 50.00
528020 Travel Expenses	\$ -	\$ -	\$ 100.00	\$ 50.00
Total SDOP	\$ -	\$ -	\$ 200.00	\$ 100.00
Presbytery Disaster Asst. Commission (PDAC)				
529010 Commission Expenses	\$ -	\$ -	\$ 400.00	\$ 400.00
529020 Travel Expenses	\$ -	\$ -	\$ 100.00	\$ 100.00
Total PDAC	\$ -	\$ -	\$ 500.00	\$ 500.00
Salaries & Benefits (+3% COLA to Salaries)				
Executive Presbyter and Stated Clerk				
530010 Salary & Housing (+3% COLA)	\$ 111,609.12	\$ 57,478.56	\$ 114,957.00	\$ 118,406.00
530020 Mileage/Cont. Ed/Prof. Expenses	\$ 8,501.08	\$ 3,615.28	\$ 8,500.00	\$ 9,000.00
530030 Board of Pensions	\$ 39,649.32	\$ 21,131.64	\$ 43,260.00	\$ 43,260.00
530040 SECA (7.65% of Salary & Housing)	\$ 8,538.00	\$ 4,397.04	\$ 8,794.00	\$ 9,058.00
Total EP and Stated Clerk	\$ 168,297.52	\$ 86,622.52	\$ 175,511.00	\$ 179,724.00
Associate for Pastoral Concerns and Fellowship (10 hrs./wk)				
530310 Salary & Housing (+3% COLA)	\$ 21,907.86	\$ 14,414.64	\$ 20,829.00	\$ 21,454.00
Total Associate for Pastoral Concerns & Fellowship	\$ 21,907.86	\$ 14,414.64	\$ 20,829.00	\$ 21,454.00
Associate for Committee on Ministry (10 hrs./wk)				
530310 Salary & Housing (+3% COLA)	\$ -	\$ 9,613.44	\$ 20,829.00	\$ 21,454.00
Total Associate for Committee on Ministry	\$ -	\$ 9,613.44	\$ 20,829.00	\$ 21,454.00
Financial Administrator (15 hrs./wk)				
530600 Salary (+3% COLA)	\$ 17,505.12	\$ 9,015.00	\$ 18,030.00	\$ 18,571.00
Total Financial Administrator	\$ 17,505.12	\$ 9,015.00	\$ 18,030.00	\$ 18,571.00
Office Administrator (32 hrs./wk)				
530700 Salary (+3% COLA)	\$ 42,465.52	\$ 20,010.00	\$ 40,020.00	\$ 41,221.00
530730 BOP/Major Medical (Member only) & D&D(+1%)	\$ 15,767.58	\$ 7,571.64	\$ 14,946.00	\$ 14,946.00
530740 Deferred Compensation	\$ 1,300.00	\$ 600.00	\$ 2,400.00	\$ 2,400.00
Total Office Administrator	\$ 59,533.10	\$ 28,181.64	\$ 57,366.00	\$ 58,567.00
Other Personnel Expenses				

530750 Employer Matching SS/Medicare	\$ 4,587.63	\$ 2,220.48	\$ 5,500.00	\$ 5,500.00
Total Other Personnel Expenses	\$ 4,587.63	\$ 2,220.48	\$ 5,500.00	\$ 5,500.00
Total Salaries & Benefits	\$ 271,831.23	\$ 150,067.72	\$298,065.00	\$ 305,270.00
Total Expenses	\$ 568,432.51	\$ 302,476.33	\$665,313.00	\$ 663,408.00
Net Total	\$ (0.00)	\$ (103,652.18)	\$ (5,000.00)	\$ -

Mother Esther School & Rescue Center



Mother Esther History

Mother Esther School and Rescue Center was founded when 26 young women demanded a better life and a brighter future for themselves. In December 2015, these girls, ages 10-14 years old, fled their rural homes for fear they would be forced into child marriage like so many of their peers. They ran to Loodokilani Presbyterian Church to seek sanctuary and searched specifically for Reverend Charles Maina, a vocal advocate for the rights of girls and women in the area. The Loodokilani congregation responded by turning their church sanctuary into a dormitory and classroom for the girls - a place where they could learn and grow in safety.

By the beginning of 2025, Mother Esther School and Rescue Center had grown into a center that has welcomed and supported more than 350 girls in their journey of education and empowerment. The original sanctuary has become a preschool classroom and the compound has grown to include many additional buildings. It is a thriving center of hope and possibility for the girls and the surrounding community.

Everything Mother Esther School is today and everything it will become is based on the courage and resilience of those young women who stood up to declare that they are made in God's image and deserve the future of freedom and possibility that God intends for every human being. The empowerment of young women remains the center of the mission of Mother Esther School: to give girls the safety and opportunity to choose a future for themselves.



The farm at Mother Esther produces fruits and vegetables to improve nutrition for the girls.



Our high school girls are the first in their families to attend high school.



We work closely with families and community leaders to preserve connections and celebrate local culture.

2025 Mother Esther Information

Primary School (Nursery - Grade 6)	Junior School (Grades 7-9)	High School (Grades 10-12)	Staff Members
170	120	52	11
			26

[Subscribe](#)[Past Issues](#)[Translate ▼](#)[View this email in your browser](#)

"The reality is that we need one another. We will be well to the extent that we all are well. We will be truly strong to the extent that we faithfully protect one another's well-being."

-John Philip Newell



Dear Friends,

"We will be well to the extent that we all are well." These words remind me of God's heart for community and care—that we are created to look after one another in big and small ways. At Mother Esther School, we witness this reality daily: when one child finds safety, healing, and hope, the whole community is strengthened.

Mother Esther School continues the ministry of loving and serving the community we are part of, the ministry of working for the well being of girls and their families. This year our pioneer class of girls will graduate from high school! Right now they are taking the national exams, please pray for them.

Thank you for walking with us in creating a place of well-being, a place where every girl can grow, learn, and thrive.



Kajiado West

In Kajiado West sub-county, Mother Esther School stands as the only rescue center for vulnerable girls. Whenever a child is in danger, we receive calls—from the government Children’s Office, church leaders, and community chiefs. Though our dormitories have reached capacity, we remain committed to our mission: we make space for emergency rescues when girls face the immediate threat of child marriage or lifelong harm.

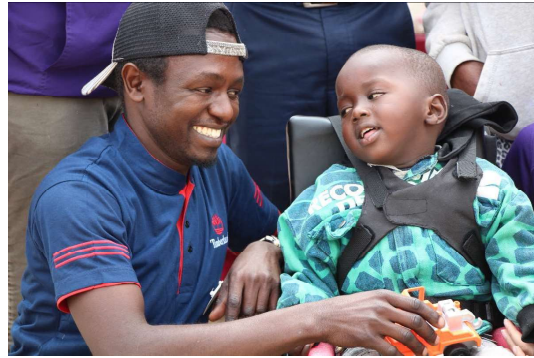
In June, one of those calls came for Jane, a quiet 9-year-old girl. Her father passed away four years ago, leaving her mother alone to care for five children. With no income and limited options to feed and educate her children, Mama Jane felt she had no choice but to marry off her 9-year-old daughter. Jane’s two older sisters, ages 15 and 17, are already married.

Our social workers acted immediately. The next morning, they traveled to the local Children’s Office and brought Jane to safety at Mother Esther School.

That was just five months ago—yet in that time we have witnessed Jane’s transformation. She now attends Grade 3 and laughs comfortably with her classmates. She recently joined the beautiful Mother Esther choir. Most importantly, Jane has found security and belonging. Jane is in a place of safety



Home visits are a regular part of the ministry of Mother Esther School. They help us stay connected with the community and they enable us to support families where they are.



Our recent medical clinic allowed us to meet the needs of some of the most marginalized members of the local community. What a gift to see the impact healthcare can make in the life of a child and their family.



In July, Mother Esther School partnered with the local Presbyterian Church in Kajiado to host a community medical clinic. The clinic offered free medical evaluations, mobility equipment such as wheelchairs, walkers, and crutches,

Among the patients was Haggai, a bright 7-year-old boy from a remote area called Mile 46, located about 40 bumpy kilometers beyond Mother Esther School. Haggai was born with albinism and has not yet developed the ability to walk. Before the clinic, he had never left his home due to the deep cultural stigma surrounding both albinism and physical disabilities in his community.

During home visits, one of our social workers met Haggai and his family. She gently encouraged Mama Haggai to bring her son to the medical clinic.

At the clinic, Haggai received his first wheelchair. For the first time, he was able to sit up unassisted—seeing the world from a new perspective. His mother was deeply moved by how lovingly the team cared for her son. The local pastor prayed with her and reminded her that Haggai is deeply loved and cherished by God, just the way he is. They both left the clinic filled with hope and a renewed sense of dignity.

When we visited the family after the clinic, we found a remarkable transformation. Haggai is able to laugh and play with his siblings and neighbors. His mother marvels at how his wheelchair has opened their world. What was once isolation has become connection—and what once felt like despair has blossomed into joy.



are full, yet the need for a place of safety and belonging is bigger than our current space.

Support Mother Esther School



For our family, the biggest gift of the year has been the arrival of our son, Mark. His big brother and big sister just adore him, though we are still working on what "gentle"



South Carolina Inn at Montreat

Preserving a Legacy of Hospitality
Since 1912

Board of Trustees SC Inn

Charleston-Atlantic

Rev. David Johnson
Rev. Bart Edwards

Foothills

Melinda Gilreath
David Duncan

New Harmony

Avery Dickson
Rev. Tom Dendy
Linda Jackson

Providence

John Tompson
Rev. Lee Zehmer
Barbara Kurz

Trinity

Clark McCants
Rev. Ben Sloan

Presbytery Executive

Rev. Gavin Meek

400 S. Carolina Terrace
P.O. Box 670
Montreat, NC 28757
828-669-7460
scinnmontreat@gmail.com

Giving

[https://givebutter.com/
wall-patio-project-kckvt5](https://givebutter.com/wall-patio-project-kckvt5)



scinnatmontreat.org

Dear Friends in Christ,

For many of us, Montreat is more than a place. It is where faith has been nurtured, friendships have been formed, callings have been discerned, and lives have been changed. It is a place where generations of Presbyterians have gathered to worship, learn, rest, and grow in their relationship with Jesus Christ.

For more than a century, the South Carolina Inn at Montreat has been part of that story.

Since 1912, when McIver Williamson of Darlington gifted what became the William Brearley Home to South Carolina Presbyterians, the Inn has provided a welcoming place for pastors, church leaders, families, and church members. Through the years, the ministry expanded with the addition of the Kirk Apartments, enabling even more people to enjoy the blessings of Montreat.

Today, the South Carolina Inn continues to serve Presbyterians throughout Charleston-Atlantic, Foothills, New Harmony, Providence, and Trinity Presbyteries. Hundreds of guests stay at the Inn each year. Pastors continue to benefit from the vision of the original donor, whose generosity made it possible for clergy to find affordable lodging and renewal in Montreat. Families gather there. Church members attend conferences and retreats. Lifelong memories are made within its walls.

As trustees of this ministry, we are reminded that every generation receives gifts from those who came before and bears responsibility for those who will come after.

Recently, we faced a challenge that called us to exercise that responsibility. The retaining wall in front of the Kirk Apartments, constructed decades ago from railroad ties, had deteriorated significantly. Professional evaluations confirmed that failure of the wall could eventually threaten the foundations of the apartments themselves. Delaying action would only increase both the risk and the eventual cost.

After careful consultation with engineers, landscape professionals, and local officials, the Board authorized the replacement of the retaining wall. The project has now been completed successfully, protecting an important part of the Inn's property and ensuring that these facilities remain available for ministry in the years ahead.

To accomplish this work, the Board drew \$135,000 from reserve funds. Those reserves existed for moments exactly like this. Yet now we have an opportunity - and we believe a calling - to restore them.

Over the next three years, we hope to raise \$135,000 to replenish the funds used for this critical project.

We are inviting the congregations, members, and friends of the five South Carolina presbyteries to participate in this effort.

In many ways, this is about more than a retaining wall.

- It is about preserving a ministry that has faithfully served the church for more than one hundred years.
- It is about honoring the generosity of those who entrusted this place to South Carolina Presbyterians.
- It is about ensuring that future pastors will find rest and renewal, that future church members will gather for fellowship and learning, and that future generations will discover the same blessings that so many of us have experienced.

Scripture reminds us that "it is required of stewards that they be found trustworthy" (1 Corinthians 4:2). We have inherited a remarkable gift. Now we are called to care for it faithfully.

We invite your congregation to prayerfully consider how you might participate in this effort. Whether through a special offering, a mission allocation, memorial gifts, individual contributions, or other expressions of generosity, every gift will help preserve this ministry for generations yet to come. Giving can be done either through one's Presbytery office or directly with the South Carolina Inn.

Thank you for your prayers, your partnership, and your commitment to the ministries we share together in Christ.

May God continue to bless the work of the South Carolina Inn at Montreat and all those who find welcome within its doors.

Faithfully yours,

The Board of Trustees The South Carolina Inn at Montreat, Inc.



The Need

The original retaining wall, constructed of railroad ties, had deteriorated significantly and threatened the stability of the hillside and the nearby Kirk Apartments' foundations.



Campaign Goal \$135,000

over three years

Participating Presbyteries:

Charleston-Atlantic
Foothills
New Harmony
Providence
Trinity

Three Year Goal
per Presbytery:
\$27,000

Single Year Goal
per Presbytery:
\$9,000

Donations can be made through individual Presbyteries or directly through the following link:

<https://givebutter.com/wall-patio-project-kckvt5>



South Carolina Inn at Montreat

Reserve Restoration
Campaign
2026-2028

A three-year campaign to restore \$135,000 in reserve funds used to complete the retaining wall project protecting the Kirk Apartments and the ministry of The South Carolina Inn

Preserving a
Legacy of Hospitality
Since 1912

<https://scinnatmontreat.org/>



The Solution

Following engineering review and permitting, a permanent stone retaining wall was constructed.

A new natural gathering area with picnic tables was created in the process

The SC Inn Board responsibly used reserve funds to complete the project and now seeks to replenish those reserves for the future.



The South Carolina Inn Purpose and Impact

The SC Inn at Montreat is a non-profit retreat and lodging facility serving the congregations, leaders, and members of the five Presbyteries found within the bounds of South Carolina.

It provides up to five nights free lodging for ministers who serve congregations in those five Presbyteries. Others may take advantage of the lodging as space permits at current rates.



2026 Projections

Over 800 unique guests and 2900 nights of lodging are expected for this calendar year.

History

The South Carolina Inn consists of the William Brearley Home and the Kirk Apartments. The William Brearley Home was given by Mr. McIver Williamson of Darlington, South Carolina, to South Carolina Presbyterians in 1912 and was named in honor of his boyhood pastor, the Reverend William Brearley, 1801 - 1882.

The first unit of the Kirk Apartments was completed in 1972 and named in honor of Mrs. Amanda Kirkpatrick, the first hostess of the Inn.

The second unit of the Kirk Apartments was completed in 1986.



Committee on Ministry (COM) Report

NHP Stated Meeting – August 22, 2026

Tom Langston, Moderator

INTRODUCTIONS or RECOMMENDATIONS: None.

COM TOOK THE FOLLOWING ACTIONS AT IT'S JUNE 9 MEETING via Zoom, using its presbytery approved commission authority:

1. **Approved the following 2026 Covenants (all approved):**
Supply Pastor David Ruth and Williamsburg, Kingstree.
2. **Approved the following 2026 Terms of Call for Installed Pastors:**
Scott Andrews and First, Bennettsville.
Stewart Rawson and First, Sumter

COM TOOK THE FOLLOWING ACTIONS AT THE AUGUST 11 MEETING via Zoom, using its presbytery approved commission authority:

1. **Approved the following 2026 Terms of Call for Installed Pastors:**
Max Michaels and First, Cheraw.
2. **Approved a 3% COLA (Cost of Living Adjustment) increase to NHP's Minimum Terms of Call (cash/housing) for Installed Pastors and recommended the same for all installed pastors above minimum as well as all Supply, Transitional and Commissioned Pastors and church ministry staff.**
3. **Approved the Rev. Larry Hill, minister member of Charlotte Presbytery to moderate the Session of Melina;** the COM anticipates receiving a Covenant from the Melina Session.

COM is currently involved in several projects to assist and support our congregations and those who lead them:

1. **Parishes:** The Sessions of both Parishes approved the Parish Commission description as has the COM. The PNCs are developing their Ministry Discernment Profiles for Church Leadership Connection.
2. **Annual Session Minutes Review:** Phyllis Wicker, member of COM, longtime Clerk at Trinity Surfside, oversaw the review process with staff support from our Assoc. for COM, Rev. Joel Long. (please see attached.)
3. **Administrative Commissions:** The COM continues to receive regular reports from the ACs of Fork, Hebron, New Harvest, Ruby, Salem Black River and Timmons ville and continues to be very grateful for all those who are serving on these ACs. It recommended to the Guiding Council to establish another AC for First, McColl, at the request of its Session for the purpose of dissolving the congregation due to only a handful of members.

2027 Minimum Terms of Call for Installed Pastors – New Harmony Presbytery

	2026	2027
	3% increase over 25	3% increase over 26
Effective Salary (full time installed)		
Cash Salary	39,414	40,596
Use of Manse (valued at 30% of cash salary) or Housing Allowance	11,824	12,179
Total Effective Salary (ES)	51,238	52,775
Benefits		
Board of Pensions (BOP) - 2027		
Covenant Package - 10% of ES (Pension; D&D; Temp. Dis; Employee Asst.) + *Congregational Pastors Package (2026 – 17.5%)	5,123+	5,277+
Pastor's PPO Medical – 19.75% of ES	8,967 = 14,090a	10,423 = 15,700a
Pastor + child(ren) – 19.75% + \$5,700*	or 18,917 = 24,040b	or 16,123 = 21,400b
Pastor + spouse – 19.75% + \$14,052	or 21,217 = 26,340c	or 23,019 = 28,296c
Pastor + family – 19.75% + \$19,752*	or 31,467 = 36,590d	or 30,175 = 35,452d
*BOP included 50% child subsidies!!!		
OR		
Transitional Pastor's Package 52.25% of ES 2025 - 43%; 2026 – 47%	OR 24,082e	OR 27,575e
https://www.pensions.org/what-we-offer/benefits-packages/dues-package-costs-2027#congregational		
½ half of SECA (7.65% of ES)	3,920	4,037
Books/Continuing Education/Prof. Exp./Mileage	6,750	7,000
Total Benefits	24,760a 34,710b 37,010c 47,260d 34,752e	26,737a 32,437b 39,333c 46,489d 38,612e
TOTAL COST TO CONGREGATION	<u>77,998a</u> <u>85,948b</u> <u>88,248c</u> <u>98,498d</u> 85,990e	<u>79,512a</u> <u>85,212b</u> <u>92,108c</u> <u>99,264d</u> 91,387e

ADDITIONAL MINIMUM REQUIREMENT: 2 weeks of Continuing Education; 4 weeks of Vacation; 12 weeks of Family Leave (see NHP Policy) and IRS mileage reimbursement at current IRS approved amount (2026 = .76 cents/mile)

In establishing salary for pastors, the Committee on Ministry (COM) encourages congregations to consider special circumstances such as family obligations, education, and years in position. Congregations currently at or near this minimum **should consider** the following as a guide in addressing those circumstances:

Add one unit (\$250) to the salary for any of the following that apply:

- One unit for each dependent child not in college
- Two units for each dependent child in college (fulltime student)
- One unit for an earned doctorate
- One unit for each year in the current position

It is **RECOMMENDED** that the following be considered by each congregation:

1. That a minister be able to roll over continuing education time and money up to 4 weeks and \$2000 to enable more extensive educational opportunities.
2. For every 15 years a minister has completed in ministry, add an additional week of vacation.
3. That a minister be granted a 10-week sabbatical leave period during each 7th year of service to a particular congregation (see NHP's Policy on Sabbatical Leave).

The COM is always available to evaluate the ministry of pastors and congregations and suggest remedies to congregations that believe they are unable to meet minimum Terms of Call requirements.

NHP's COM Policy for New BOP Rules for Medical Coverage

(Adopted by COM on July 30, 2024)

The new Board of Pension (BOP) coverages for congregational pastoral leaders* can be found on the BOP website or by clicking [here](#). The Presbytery of New Harmony's Committee on Ministry (COM) policy presented below covers aspects of coverage requirements and guidelines not contained in the new BOP policy.

The guiding principles for COM's requirements of congregations for their **current full-time installed pastor/s** shall be:

- Full family coverage in whatever form that coverage may take is a matter of justice, and not optional, discretionary, or a negotiating point. (See examples below)
- Keep the same or similar coverage for the congregational pastoral leaders as existed when said pastor was originally called.
- The Minimum Terms of Call shall require full participation for the pastor in the Board of Pensions benefits programs including medical and income protection (Covenant Package) through the Congregational Pastors Package (CPP) or Transitional Pastor's Participation (TPP) is available in 2025-2027). This is required in the Book of Order in G-2.0804.
- Congregations shall provide a strategy, which shall be approved by the COM, to address the coverage of a spouse and/or children to ensure that the spouse and/or children are appropriately covered.
- Commitment to not reduce the overall Terms of Call to a full-time installed pastor at or near NHP's 2024 Minimum Terms of Call (within \$5,000 of minimum or approximately 10%).

Below are some examples for how these principles may be enacted by congregations:

- Recognize that pastoral leaders have multiple family situations with differing medical coverage needs: pastor only, pastor + spouse, pastor + children, pastor + spouse and children. The definition of "full family coverage" will be different for each of these situations.
- Recognize that pastoral leaders' spouse may have medical coverage. In such circumstances, it is appropriate for churches to define "full family coverage" as pastor only or pastor + children, as appropriate to the situation.
- Recognize that spouses with medical coverage may have contributory requirements for such coverage. In such circumstances, it is appropriate for the congregation to reimburse the pastoral leader for the contributory cost. However, pastoral leaders should recognize that such a contribution is a taxable event. (COM recommends that pastors consult with their tax preparer regarding how best to structure the Terms of Call.)
- Congregations may negotiate with their pastoral leaders to provide "full family coverage" through the Affordable Care Act marketplace. While the BOP and COM require the pastoral leader to be covered through the 16% of effective salary cost from BOP, the leader's spouse and/or children may be covered through the marketplace.

Congregations or congregational pastoral leaders may petition the COM for an exemption to this policy or to request support negotiating "full family coverage." This policy shall be reviewed/revised on an annual basis as we move through the transitional period ending December 31, 2027.

***Congregational pastoral leader is minister or commissioned pastor employed by a congregation and sanctioned by the presbytery, must be a PCUSA minister and a PCUSA congregation and if not installed, must work at least 20 hours.**

2025 Session Minutes Review - New Harmony Presbytery

	<u>Review Completed</u>	<u>Missing Session Minutes</u>
1	Celebration	Bennettsville, First
2	Cheraw, First	Carolina
3	Congruity	Chesterfield
4	Cousar Memorial	*Fork
5	Ebenezer	George Waldo Long Memorial
6	Friendship	Grandview
7	Georgetown	*Hebron
8	Goodwill	Jefferson
9	Harmony	Kentyre
10	Hartsville, First	**Marion
11	Indiantown	*McColl, First
12	John Calvin	New Bethel
13	Kingston	*New Harvest
14	Korean American	Olanta
15	Lake City	*Ruby
16	Latta	*Salem Black River
17	Manning	Summerton
18	Melina	Westminster
19	Morton	
20	Mt. Lisbon	<i>*Dissolved/Dissolving</i>
21	Mt. Pisgah	<i>**Transferred from PC(USA)</i>
22	Mt. Sinai	It is requested that the Clerk of Session or Session Moderator for whom minutes were not reviewed to please contact Ken, our NHP Office Administrator, to make arrangements for their review.
23	Mt. Zion	
24	Murrells Inlet	
25	Myrtle Beach, First	
26	New Covenant United	
27	Parkwood	
28	Patrick	
29	Pawleys Island	
30	Society Hill	
31	St. Paul's	
32	Sumter, First	
33	Sumter, Second	
34	Swan Lake	
35	Trinity, Mayesville	
36	Trinity, Surfside	
37	Wedgefield	
38	White Oak	
39	Williamsburg	

Minutes Review Team

Barbara Champagne - Goodwill
 Loretta Baker-Yates – New Covenant United
 Betty Anne Smith – John Calvin
 Mary Terwiske – Trinity Surfside
 Hal Stuckey - Indiantown
 Anthony Tiani - Celebration
 Phyllis Wicker – Trinity Surfside

The Committee on Ministry, Stated Clerk, and New Harmony Presbytery are all grateful for these Ruling Elders!

Committee on Preparation for Ministry Report

Presbytery of New Harmony – August 22, 2026

Frances F. Dennis, Moderator

The Committee on Preparation for Ministry continues to prayerfully mentor and supervise the individuals under its care. Each person is assigned a liaison from CPM to act on his/her behalf, as listed below.

RECOMMENDATION: That New Harmony Presbytery examine Darren Wilson for his readiness to become a Candidate and if satisfied, enroll him as such.

Inquirers:

- **Ray Dobell**—Trinity, Surfside; Union Seminary, Charlotte; Liaison Lamar Helms, TE. Currently preparing to begin Supervised Ministry in fall/spring under the supervision of Rev. Tony Larson at Trinity, Surfside Beach.
- **Darren Wilson**—Friendship, New Zion; Union graduate, Charlotte; Liaison Pete Brzezinski, TE. In July requested to meet with CPM for Candidacy readiness and found qualified to appear before NHP for examination and confirmation.

Candidates:

- **Holly Bannan**—Kingston, Conway; Union Seminary, Charlotte; Liaison Cathy Chapman, RE. Completed final assessment and affirmed to move forward; now awaiting final BCE exam in September; moved with husband, Robert, to Westminster Presbyterian Church, Rockford, Illinois.
- **Randolph Green**—Congruity, Gable; ITC graduate, Atlanta; Liaison Elijah Washington, CP. Completed PDP and awaiting a call.
- **Cate Henderson Jobe**—First, Hartsville; Union, Richmond; Liaison Josie Holler, TE. Accepted a call to First Presbyterian, Richmond, and will be ordained in Presbytery of the James on September 12.
- **Naomi McQuiller**—Second, Sumter; Columbia, Atlanta; Liaison Delcia Harper-Baxter, CP. Nominated to Advisory Committee for Social Witness Policy in Louisville, September 23-25; approved to take Polity exam during winter exam schedule; awarded Presbyterian Study Grant.
- **Flury Wilson**—Friendship, New Zion; Union graduate, Charlotte; Liaison Josie Holler, TE. Scheduled to meet with CPM in October for final evaluation.

Commissioned Pastor Applicants:

- **Leroy Copeland**—Second, Sumter; Liaison Elijah Washington, CP. Met with CPM in June for Initial Consultation.
- **Linda Jackson**—Melina, Gable; Liaison Geneva Sharp, RE. Met with CPM in June for Initial Consultation.
- **Jackie Rembert**—Ebenezer, Dalzell; Liaison Geneva Sharp, RE. Discerning full-time or part-time ministry.
- **Willow Stewart**—Trinity, Surfside Beach; Liaison Frances Dennis, RE. Enrolled in current semester; awaiting annual consultation.

SUMMARY OF CALL

Darren Wilson

My call to ministry is rooted in God's grace and my faith in Jesus Christ. I believe that without Jesus Christ there would be no me. Throughout my life, God has continually guided, strengthened, and prepared me for ministry through both joyful experiences and difficult seasons. Looking back, I can clearly see God's hand leading me, even before I fully understood His purpose for my life.

As my relationship with Christ grew, so did my desire to serve Him and His people. Opportunities to teach Bible studies, lead worship, preach, and encourage others in their faith confirmed what I had been sensing for years, that God was calling me to ordained ministry. These experiences have not only strengthened my faith but have also affirmed the gifts God has entrusted to me for the building up of the church.

One of the reasons I was drawn to the Presbyterian Church (U.S.A.) is its representative form of government and its understanding that leadership is shared among God's people. I appreciate that the church seeks God's will together through elders, deacons, ministers, and councils, recognizing that Christ alone is the head of the Church. I also value the Reformed emphasis on the authority of Scripture, God's grace, and the work of the Holy Spirit in the life of every believer.

My desire for ministry is not rooted in personal recognition or position, but in a sincere desire to proclaim the Gospel of Jesus Christ, help others grow in their faith, and faithfully serve wherever God calls me. I believe ministry is about loving God, loving people, and pointing others to the hope found in Christ. I understand that ministry requires humility, compassion, integrity, and a servant's heart, and I continue to pray that God will shape me into the pastor He is calling me to be.

As I continue my preparation for ordained ministry, I remain grateful for the support of my congregation, my family, Session, New Harmony Presbytery, and those who have encouraged me along this journey. I trust God's timing and remain committed to following His call, seeking always to glorify Jesus Christ in my life and ministry.

SUMMARY OF SERVICE

Darren Wilson

Throughout my Christian journey, I have sought to serve the church wherever God has provided opportunities. I have participated in regular worship, Bible study, and the life of my congregation, while also serving in worship leadership, preaching, teaching Bible studies, and assisting in various ministries of the church. These opportunities have allowed me to share God's Word, encourage others in their faith, and help strengthen the life of the congregation.

Leading Bible studies and preaching have been especially meaningful experiences. I have found great joy in studying Scripture, helping others understand God's Word, and encouraging people to apply it to their daily lives. These opportunities have affirmed my love for teaching, preaching, and pastoral care while confirming the gifts that God has entrusted to me.

My professional vocation has also contributed to my ministry. Serving in educational leadership has strengthened my skills in administration, communication, problem-solving, and servant leadership. These experiences have taught me the importance of listening well, working collaboratively, and leading with integrity, qualities that are essential for pastoral ministry.

Perhaps the greatest affirmation of my call has come through the encouragement of others. Members of my congregation, pastors, church leaders, friends, and family have recognized gifts for ministry in me and encouraged me to continue pursuing God's call. Their support, along with the guidance of New Harmony Presbytery, has strengthened my confidence that God is leading me toward ordained ministry in the Presbyterian Church (U.S.A.).

I remain committed to serving Christ and His Church with humility, faithfulness, and love. My prayer is that God will continue to use my gifts to proclaim the Gospel, equip the saints for ministry, and build up the body of Christ for His glory.

COMMITTEE ON REPRESENTATION AND NOMINATIONS REPORT

Presbytery of New Harmony – August 22, 2026

Elder Linda Jackson, Moderator

The Committee on Representation and Nominations recommends the followed Ruling Elders (RE) and Teaching Elders (TE) be elected to fill the following vacancies:

COMMITTEE ON MINISTRY (COM)

Class of 2028 – TE Rodney Foster (Honorably Retired)

COMMITTEE ON PREPARATION FOR MINISTRY (CPM)

Class of 2027 – TE Chris Weichman (Pastor, Georgetown)

Fork Administrative Commission Report
The Presbytery of New Harmony – August 12, 2026

Rev. Bob Henry, AC Moderator, Commissioned Pastor, Fork
Rev. Jen Kottler, Supply Pastor, John Calvin
Elder James David Lane, Clerk of Session, Fork PC.
Elder Janice Rosier, First, Bennettsville.
Rev. Gavin Meek, Stated Clerk and Ex-Officio

Things remain the same at Fork Presbyterian Church since last report was given. No other report to give.

Hebron Presbyterian Church Administrative Commission

The Presbytery of New Harmony – August 22, 2026

Rev. Jody P. Foster, AC Co-Moderator and Supply Pastor, Wedgefield

Elder Chuck Staggs, AC Co-Moderator and Commissioned Pastor, Swan Lake, Sumter

Elder Dorothy McBride, AC Clerk and Clerk, Second, Sumter

Rev. Carnell Hampton, Honorably Retired and Supply Pastor, Ebenezer and Friendship

Elder David Holler, First, Sumter

Rev. Gavin Meek, Stated Clerk and Ex-Officio

The Hebron Administrative Commission met on the premises of the Hebron Presbyterian Church on May 26 to confer with the congregation's stakeholders—key family members and a neighborhood friend. The purpose of the gathering was to do a status check, and review with participants face-to-face the legal steps necessary in order for New Harmony Presbytery to deed any property to them.

As of now, the church's accountant is working to create and file tax forms to register the Hebron Cemetery Association with the SC Secretary of State, and to secure a tax-exempt status with the IRS and the State of South Carolina.

The church's lawyer, Erin McArthur, is doing title search work.

Although a 2nd quarter financial report has not been received, the cemetery fund was said to have holdings of \$28,000 and a donor list of 130 names. The premises are routinely checked, the grounds are kept up and the fellowship hall is in use. The sanctuary has been used for funerals.

The Administrative Commission urged the stakeholders to have their legal work executed in time for recommendations to be made to this Presbytery in November 2026.

In the meantime, weekly prayer meetings with bible study have been attracting 16 to 26 regulars, Jan DuBose has kept the Commission updated on the many ways GOD has been at work in their ministry to families, church and unchurched.

At this writing, the Commission extends its sympathy to the DuBose family upon the death of Jan's sister, Nancy, with great gratitude to GOD for Rob DuBose's recovery from hernia surgery.

New Harvest Presbyterian Church Administrative Commission Report

The Presbytery of New Harmony – August 22, 2026

Elder Sheryl Davis, AC Moderator and Westminster

Rev. Dr. Christa Brewer, AC Clerk and Associate Pastor, Myrtle Beach, First

Elder Janice Smith, Clerk, Friendship, New Zion

Elder Tom Hoffmeyer, John Calvin, Florence

Elder Marshall Ivey, Commissioned Pastor, GW Long, Mt. Pisgah, and New Bethel

Rev. Gavin D. Meek, Stated Clerk and Ex-Officio

The Administrative Commission (AC) continues to move forward with the sale of the New Harvest property. During the initial appraisal process, a discrepancy in the reported land acreage was identified. To ensure accuracy, the AC voted to conduct a formal land survey. A surveyor has been engaged, and we are currently awaiting their finalized report. Upon receipt, the AC will proceed with selecting a realtor.

Additionally, regarding the scholarship fund established by New Harvest in 1997, the AC is developing a recommendation for the future use of these funds and will present a formal plan to the Presbytery in the near future.

Respectfully submitted,

Sheryl Davis

Ruling Elder Sheryl Davis, Moderator

Ruby Presbyterian Church Administrative Commission Report

The Presbytery of New Harmony – August 22, 2026

Rev. Maxwell Michaels, AC Moderator and Pastor, First, Cheraw

Elder Teresa Hodges, AC Clerk and Clerk, Morton

Elder Zack Gulledge, Clerk, Ruby

Elder Ponthela Wilson, COM Liaison, Ruby, and Goodwill

Rev. Beth Muse, Corresponding Member, Supply Pastor, Ruby

Rev. Gavin Meek, Stated Clerk and Ex-Officio

The AC has met 4 times by Zoom, with a fifth planned for 08/06/2026, and once for a site visit on 05/20/2026

In the two meetings the AC has had with Ruby, we have established oversight of the process as presented by Rev. Gavin Meek, learned about the average worship numbers, the next steps for notifying the congregation, the financial situation, and a few other details as provided to us.

During our site visit to Ruby Presbyterian Church, we met with Rev. Beth Muse, members of the Ruby PC, and the mayor of Ruby who expressed the towns intent for the property should it be given to the town of Ruby. We assessed the property and the value of its content during this visit.

The AC met a third time through zoom on 06/03/2026 to go over suggestions about what recommendations to bring forward and if there has been any update on the letter of intent from the town of Ruby. There was no letter or update present at this meeting. It was agreed that the chair, Rev. Maxwell Michaels, would meet with a local realtor from the First Presbyterian Church of Cheraw congregation to go over Chesterfield County property information, if the letter of intent never came through.

The AC met for a fourth time on 06/24/2026 to go over any updates. We received a letter of intent from the town of Ruby to use the property as a museum for the town. So, the committee brings this recommendation forward:

It is anticipated that at the November 17 presbytery meeting the Ruby AC will be bringing forward the proposal to gift the property to the Town of Ruby without a reverter clause to be used for a town museum.

Salem Black River Presbyterian Church Administrative Commission Report
The Presbytery of New Harmony – August 22, 2026

Elder Johnny Raffield, AC Co-Moderator, Swan Lake
Rev. Stewart Rawson, AC Co-Moderator, Pastor, First, Sumter
Rev. Dr. Frank Colclough, AC Clerk, Supply Pastor, Harmony
Elder Margaret Cooper, Manning
Elder Ellaree Hampton, Goodwill
Rev. Gavin Meek, Stated Clerk and Ex-Officio

We continue to reach out in Christian love, believing that the unity of the Body of Christ is of utmost importance. The Salem Black River Administrative Commission shared a proposal for moving forward and that proposal appears to be accepted by the Session. The AC recently received a response from the liaison appointed by their Session. The AC is currently reviewing the response. It is our hope to have a resolution soon.

Timmons ville Administrative Commission Report

The Presbytery of New Harmony – August 12, 2026

Rev. Bob Henry, AC Moderator, Commissioned Pastor, Fork

Rev. Jen Kottler, Supply Pastor, John Calvin

Elder Cheryl Jackson, Second, Sumter

Elder Christie McLeod, First, Cheraw

Elder Frances Pigate, former Clerk of Session, Timmons ville PC

Rev. Gavin Meek: Stated Clerk and Ex-Officio

Timmons ville has run into problems with the title transfer to NHP with no trustees of the former Timmons ville Presbyterian Church still living. NHP has hired an attorney to handle the matter of acknowledgement of TPC being dissolved and NHP holding the title to the land.

We have a buyer who has been very patient with the process and in order that the buyer not to seek another property to move their congregation to, The AC has approved to grant a purchase/lease on the property to the buyer until title efforts can be completed and sale be made.

2026.06.30 NHP Operating Budget

Date Range: Jan 1st 2026 - Jun 30th 2026 | Includes Open Transactions

Accounts	Actual Last Year Year to Date	Actual This Year Year to Date	Annual Budget This Year Year	Annual Budget Remaining This Year Year	Annual Budget % Used This Year Year
Revenues					
Budgeted Receipts					
400100 Shared Mission Support	177,907.82	113,258.34	375,500.00	262,241.66	30.16 %
400200 Per Capita Apportionment	80,595.82	69,359.69	138,982.00	69,622.31	49.91 %
400400 Trans - Candidate/Scholarship Fund	0.00	0.00	5,000.00	5,000.00	0.00 %
400405 Trans - Mission & Ministry (M&M) Fund	0.00	0.00	80,500.00	80,500.00	0.00 %
400415 Trans - Small Church Support/Redevelopment Fund	0.00	0.00	30,000.00	30,000.00	0.00 %
400424 Trans - Campus Christian Life Fund	0.00	0.00	2,000.00	2,000.00	0.00 %
400900 Interest Income	637.14	1,126.12	831.00	(295.12)	135.51 %
Total Budgeted Receipts	259,140.78	183,744.15	632,813.00	449,068.85	29.04 %
Other Income					
400580 Mortgage Income	12,324.00	15,080.00	27,500.00	12,420.00	54.84 %
Total Other Income	12,324.00	15,080.00	27,500.00	12,420.00	54.84 %
Total Revenues	\$ 271,464.78	\$ 198,824.15	\$ 660,313.00	\$ 461,488.85	30.11 %
Expenses					
Mission					
520000 GA Shared Mission Support	36,666.67	25,000.00	50,000.00	25,000.00	50.00 %
520050 GA Per Capita	35,235.42	35,795.54	71,704.00	35,908.46	49.92 %
520100 Synod Shared Mission Support	3,250.50	3,179.00	6,368.00	3,189.00	49.92 %
520103 Synod Per Capita	4,875.76	6,358.00	15,920.00	9,562.00	39.94 %
520105 Presbyterian College	2,500.00	2,500.00	5,000.00	2,500.00	50.00 %
520110 SC Christian Action Council	2,500.00	2,500.00	5,000.00	2,500.00	50.00 %
520400 Presby Retirement Communities SC	5,000.00	5,000.00	10,000.00	5,000.00	50.00 %
520500 SC Inn at Montreat	2,500.00	2,500.00	5,000.00	2,500.00	50.00 %
520505 SC Campus Ministry	1,000.00	1,000.00	2,000.00	1,000.00	50.00 %
520600 GEHS/GCC	0.00	2,500.00	5,000.00	2,500.00	50.00 %
520810 P.A.D.D.	2,500.00	3,750.00	7,500.00	3,750.00	50.00 %
520815 Presbytery Leader Formation	250.00	250.00	250.00	0.00	100.00 %
520820 Global Covenant Partnership	0.00	0.00	15,000.00	15,000.00	0.00 %
Total Mission	96,278.35	90,332.54	198,742.00	108,409.46	45.45 %
Guiding Council					
522010 Council Expenses	57.40	485.19	300.00	(185.19)	161.73 %
522024 Administrative Commissions	0.00	224.34	2,000.00	1,775.66	11.22 %
522025 Presbytery Gatherings	694.99	3,206.30	6,000.00	2,793.70	53.44 %
522027 Presbytery Functions	1,000.00	0.00	3,000.00	3,000.00	0.00 %
522029 Gifts and Memorials	76.19	25.00	500.00	475.00	5.00 %
522040 Communications Administrator	5,236.14	5,393.04	10,786.00	5,392.96	50.00 %
522042 Communication Services Mileage	0.00	0.00	200.00	200.00	0.00 %
522045 General Assembly Expenses	0.00	187.43	2,500.00	2,312.57	7.50 %
522046 Moderators Conference	0.00	0.00	1,500.00	1,500.00	0.00 %
522047 Synod Commissioner Training	500.00	1,000.00	1,000.00	0.00	100.00 %
Total Guiding Council	7,564.72	10,521.30	27,786.00	17,264.70	37.87 %
Presbytery Office Expenses					
521020 Electricity	2,305.42	1,910.41	5,000.00	3,089.59	38.21 %
521030 Water & Sewer	106.00	114.00	200.00	86.00	57.00 %
521040 Telephone-Nextiva	697.43	978.11	1,670.00	691.89	58.57 %
521041 Cellular Phone	1,200.00	1,400.00	3,000.00	1,600.00	46.67 %
521042 Copier	879.71	1,545.20	1,600.00	54.80	96.58 %

Accounts	Actual		Annual	Annual	Annual
	Last Year	This Year	Budget	Budget	Budget
	Year to Date	Year to Date	This Year	Remaining	% Used
			Year	This Year	This Year
521050 Office Supplies	1,171.31	1,190.28	2,000.00	809.72	59.51 %
521060 Staff Travel	188.30	120.20	750.00	629.80	16.03 %
521070 Equipment Purchases	469.17	246.82	500.00	253.18	49.36 %
521080 Computer and Tech	7,253.05	8,837.85	11,500.00	2,662.15	76.85 %
521090 Postage	146.00	0.00	200.00	200.00	0.00 %
521100 General Insurance	3,969.00	4,348.00	8,000.00	3,652.00	54.35 %
521130 Audit	0.00	0.00	8,000.00	8,000.00	0.00 %
521140 Conferences and Training	1,358.58	2,374.40	7,500.00	5,125.60	31.66 %
521142 Coaching	750.00	900.00	1,800.00	900.00	50.00 %
521300 Constant Contact Subscription	0.00	0.00	400.00	400.00	0.00 %
521400 Miscellaneous	283.37	105.57	500.00	394.43	21.11 %
521402 Bank Analysis Charges	126.95	75.00	200.00	125.00	37.50 %
522600 Property Maintenance	3,589.86	1,235.00	2,500.00	1,265.00	49.40 %
Total Presbytery Office Expenses	24,494.15	25,380.84	55,320.00	29,939.16	45.88 %
Committee on Representation and Nominations (CORN)					
522100 Committee Expenses	0.00	0.00	50.00	50.00	0.00 %
Total Committee on Representation and Nominations (CORN)	0.00	0.00	50.00	50.00	0.00 %
Permanent Judicial Commission (PJC)					
522700 Commission Expenses	0.00	0.00	400.00	400.00	0.00 %
522710 Travel Expenses	0.00	0.00	100.00	100.00	0.00 %
Total Permanent Judicial Commission (PJC)	0.00	0.00	500.00	500.00	0.00 %
Committee on Ministry (COM)					
523010 Committee Expenses	0.00	619.57	100.00	(519.57)	619.57 %
523020 Travel Expenses	0.00	0.00	100.00	100.00	0.00 %
523030 Shared Grants	34.22	1,875.00	2,000.00	125.00	93.75 %
523044 Fall Ministers' Retreat	0.00	0.00	250.00	250.00	0.00 %
523046 Coaching for Pastors	0.00	250.00	5,000.00	4,750.00	5.00 %
523048 Cluster Lunches	2,659.15	1,559.20	5,000.00	3,440.80	31.18 %
523049 Training and Workshops	2,041.76	0.00	2,000.00	2,000.00	0.00 %
523052 EP Visitation	569.31	1,104.63	1,500.00	395.37	73.64 %
523053 APC Visitation	248.29	152.44	500.00	347.56	30.49 %
523054 Background Checks	393.13	0.00	400.00	400.00	0.00 %
523055 ACOM Mileage	0.00	0.00	500.00	500.00	0.00 %
523056 Events and Gatherings	4,602.77	2,626.05	6,000.00	3,373.95	43.77 %
523057 Commission Pastors Scholarship	0.00	0.00	2,000.00	2,000.00	0.00 %
523058 Children/Youth M&M (Mission & Ministry)	0.00	0.00	3,000.00	3,000.00	0.00 %
Total Committee on Ministry (COM)	10,548.63	8,186.89	28,350.00	20,163.11	28.88 %
Committee on Preparation for Ministry (CPM)					
523810 Committee Expenses	0.00	308.62	200.00	(108.62)	154.31 %
523820 Travel Expenses	0.00	0.00	200.00	200.00	0.00 %
523830 Annual Consultations	0.00	0.00	300.00	300.00	0.00 %
523840 Consultations	0.00	0.00	200.00	200.00	0.00 %
523845 Scholarships for Candidates	1,600.00	2,100.00	3,000.00	900.00	70.00 %
523850 Extraordinary Grants	0.00	0.00	1,500.00	1,500.00	0.00 %
523860 Psychological Testing	0.00	(876.88)	10,000.00	10,876.88	(8.77 %)
523865 Scholarships Future Commissioned Pastors	0.00	390.00	2,000.00	1,610.00	19.50 %
523870 School of Theology	0.00	0.00	1,500.00	1,500.00	0.00 %
523875 Background Checks	0.00	242.94	400.00	157.06	60.74 %
Total Committee on Preparation for Ministry (CPM)	1,600.00	2,164.68	19,300.00	17,135.32	11.22 %
Cultivation & Empowerment Commission (CEC)					
522900 Committee Expenses	0.00	0.00	500.00	500.00	0.00 %
522910 Grants	5,000.00	10,000.00	20,000.00	10,000.00	50.00 %
522930 Scholarships	4,600.00	5,725.00	10,000.00	4,275.00	57.25 %
522950 Events	0.00	0.00	2,500.00	2,500.00	0.00 %
522960 Resources	0.00	0.00	2,500.00	2,500.00	0.00 %

Accounts	Actual Last Year Year to Date	Actual This Year Year to Date	Annual Budget This Year Year	Annual Budget Remaining This Year Year	Annual Budget % Used This Year Year
Total Cultivation & Empowerment Commission (CEC)	9,600.00	15,725.00	35,500.00	19,775.00	44.30 %
Personnel & Finance (P&F)					
527010 Committee Expenses	645.64	97.36	1,000.00	902.64	9.74 %
Total Personnel & Finance (P&F)	645.64	97.36	1,000.00	902.64	9.74 %
Self Development of People Committee (SDOP)					
528010 Committee Expenses	0.00	0.00	100.00	100.00	0.00 %
528020 Travel Expenses	0.00	0.00	100.00	100.00	0.00 %
Total Self Development of People Committee (SDOP)	0.00	0.00	200.00	200.00	0.00 %
Presbytery Disaster Assistance Commission (PDAC)					
529010 Commission Expenses	0.00	0.00	400.00	400.00	0.00 %
529020 Travel Expenses	0.00	0.00	100.00	100.00	0.00 %
Total Presbytery Disaster Assistance Commission (PDAC)	0.00	0.00	500.00	500.00	0.00 %
Salaries & Benefits					
Executive Presbyter & Stated Clerk					
530010 Salary & Housing	55,804.56	57,478.56	114,957.00	57,478.44	50.00 %
530020 Mileage/Cont. Ed/Prof. Expenses	7,277.99	3,615.28	8,500.00	4,884.72	42.53 %
530030 Board of Pensions	19,824.66	21,131.64	43,260.00	22,128.36	48.85 %
530040 SECA	4,269.00	4,397.04	8,794.00	4,396.96	50.00 %
Total Executive Presbyter & Stated Clerk	87,176.21	86,622.52	175,511.00	88,888.48	49.35 %
Assoc. Pastoral Concerns & Fellowship					
530310 Salary & Housing	11,796.54	14,414.64	20,829.00	6,414.36	69.20 %
Total Assoc. Pastoral Concerns & Fellowship	11,796.54	14,414.64	20,829.00	6,414.36	69.20 %
Associate for Committee on Ministry					
530320 Salary & Housing	0.00	9,613.44	20,829.00	11,215.56	46.15 %
Total Associate for Committee on Ministry	0.00	9,613.44	20,829.00	11,215.56	46.15 %
Financial Administrator					
530600 Salary	8,752.56	9,015.00	18,030.00	9,015.00	50.00 %
Total Financial Administrator	8,752.56	9,015.00	18,030.00	9,015.00	50.00 %
Office Administrator					
530700 Salary	23,038.48	20,010.00	40,020.00	20,010.00	50.00 %
530730 BOP/Major Medical & D&D	8,726.88	7,571.64	14,946.00	7,374.36	50.66 %
530740 Deferred Compensation	700.00	600.00	2,400.00	1,800.00	25.00 %
Total Office Administrator	32,465.36	28,181.64	57,366.00	29,184.36	49.13 %
Other Personnel Expenses					
530750 Employer Matching SS/Medicare	2,431.95	2,220.48	5,500.00	3,279.52	40.37 %
Total Other Personnel Expenses	2,431.95	2,220.48	5,500.00	3,279.52	40.37 %
Total Salaries & Benefits	142,622.62	150,067.72	298,065.00	147,997.28	50.35 %
Total Expenses	\$ 293,354.11	\$ 302,476.33	\$ 665,313.00	\$ 362,836.67	45.46 %
Net Total	(\$ 21,889.33) (\$ 103,652.18) (\$ 5,000.00) \$ 98,652.18				2,073.04 %

The Presbytery of New Harmony
Our Churches in Support of
the Mission of the Whole Church
for Year-to-Date through December 2026

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
Pin	Church Name	Shared Mission Support Pledge	Shared Mission Support Pledge YTD Paid	Direct Mission Support YTD	Mission Support YTD Total (2+3)	Other Mission Support YTD	2026 Per Capita Apportionment	Per Capita YTD Paid
22464	BENNETTSVILLE FIRST PRESBYTERIAN CH	8,000	3,333.35	-	3,333.35	980.00	4,050.00	4,050.00
22493	CAROLINA PRESBYTERIAN CHURCH	-	2,500.00	-	2,500.00	550.00	562.50	562.50
11881	CELEBRATION PRESBYTERIAN CHURCH	4,000	1,000.00	-	1,000.00	425.00	1,665.00	416.25
22467	CHERAW FIRST PRESBYTERIAN CHURCH	9,000	4,500.00	-	4,500.00	5,242.00	3,937.50	1,911.00
22468	CHESTERFIELD PRESBYTERIAN CHURCH	500	500.00	-	500.00	-	135.00	135.00
201	CONGRUITY PRESBYTERIAN CHURCH	7,000	-	-	-	-	3,375.00	-
22432	COUSAR MEMORIAL PRESBYTERIAN CH	2,000	-	-	-	-	1,350.00	-
182	EBENEZER PRESBYTERIAN CHURCH	3,500	1,750.00	-	1,750.00	250.00	3,420.00	1,596.00
22484	FORK PRESBYTERIAN CHURCH	-	-	-	-	-	-	-
191	FRIENDSHIP PRESBYTERIAN CHURCH	6,500	-	-	-	270.00	1,327.50	1,327.50
177	GEORGE W LONG PRESBYTERIAN CHURCH	2,500	1,000.00	-	1,000.00	425.00	450.00	450.00
22436	GEORGETOWN PRESBYTERIAN CHURCH	18,410	9,200.00	-	9,200.00	8,435.00	7,110.00	7,110.00
188	GOODWILL PRESBYTERIAN CHURCH	-	2,499.99	-	2,499.99	333.33	3,510.00	1,133.31
180	GRANDVIEW PRESBYTERIAN CHURCH	-	-	-	-	-	495.00	-
169	HARMONY PRESBYTERIAN CHURCH	1,000	-	-	-	-	1,102.50	-
22487	HARTSVILLE FIRST PRESBYTERIAN CH	30,000	12,500.00	-	12,500.00	208.35	10,215.00	4,256.25
22452	HEBRON PRESBYTERIAN CHURCH	-	-	-	-	-	-	-
22438	INDIANTOWN PRESBYTERIAN CHURCH	4,000	5,000.00	-	5,000.00	1,720.00	1,507.50	1,507.50
22490	JEFFERSON PRESBYTERIAN CHURCH	-	-	-	-	-	585.00	-
22480	JOHN CALVIN PRESBYTERIAN CHURCH	6,000	3,000.00	-	3,000.00	5,256.67	2,542.50	1,271.25
22485	KENTYRE PRESBYTERIAN CHURCH	-	-	-	-	-	225.00	-
22471	KINGSTON PRESBYTERIAN CHURCH	14,000	7,000.02	-	7,000.02	1,247.00	4,747.50	4,747.50
11233	KOREAN-AMERICAN PRESBYTERIAN	-	-	-	-	-	517.50	-
22442	LAKE CITY PRESBYTERIAN CHURCH	3,500	1,750.00	-	1,750.00	300.00	787.50	394.00
22492	LATTA PRESBYTERIAN CHURCH	-	-	-	-	-	855.00	-
22495	MARION PRESBYTERIAN CHURCH	-	5,000.00	-	5,000.00	1,774.00	2,857.50	2,858.00
22497	MCCOLL FIRST PRESBYTERIAN CHURCH	2,000	2,000.00	-	2,000.00	700.00	180.00	180.00
197	MELINA PRESBYTERIAN CHURCH	-	-	-	-	-	4,320.00	-
22488	MORTON PRESBYTERIAN CHURCH	5,000	-	-	-	-	652.50	-
170	MT LISBON PRESBYTERIAN CHURCH	300	300.00	-	300.00	110.00	720.00	720.00
22489	MT PISGAH PRESBYTERIAN CHURCH	-	-	-	-	-	495.00	-
196	MT SINAI PRESBYTERIAN CHURCH	-	-	-	-	-	495.00	-
22455	MT ZION PRESBYTERIAN CHURCH	-	-	-	-	-	472.50	-
22449	MURRELLS INLET PRESBYTERIAN CHURCH	-	1,000.00	-	1,000.00	1,065.00	1,350.00	1,197.00
22501	MYRTLE BEACH FIRST PRESBYTERIAN CH	65,000	17,500.00	-	17,500.00	-	33,367.50	8,342.00
22474	NEW BETHEL PRESBYTERIAN DILLON	300	300.00	-	300.00	200.00	540.00	540.00
10761	NEW COVENANT PRESBYTERIAN CHURCH	-	-	-	-	-	1,057.50	-
11507	NEW HARVEST PRESBYTERIAN CHURCH	-	-	-	-	-	-	-
22451	OLANTA PRESBYTERIAN CHURCH	-	-	-	-	-	990.00	-
22482	PARKWOOD PRESBYTERIAN CHURCH	1,200	500.00	-	500.00	-	472.50	472.50
22503	PATRICK PRESBYTERIAN CHURCH	-	-	-	-	-	697.50	-
22453	PAWLEYS ISLAND PRESBYTERIAN CHURCH	20,000	-	-	-	3,374.00	9,337.50	9,337.50
22445	PRESBYTERIAN CHURCH AT MANNING	10,000	4,999.98	-	4,999.98	200.00	4,072.50	2,036.28

The Presbytery of New Harmony
Our Churches in Support of
the Mission of the Whole Church
for Year-to-Date through December 2026

		(1)	(2)	(3)	(4)	(5)	(6)	(7)
Pin	Church Name	Shared Mission Support Pledge	Shared Mission Support Pledge YTD Paid	Direct Mission Support YTD	Mission Support YTD Total (2+3)	Other Mission Support YTD	2026 Per Capita Apportionment	Per Capita YTD Paid
22504	RUBY PRESBYTERIAN CHURCH	-	-	-	-	-	540.00	-
22448	SALEM BLACK RIVER PRESBY CHURCH	-	-	-	-	-	-	-
22506	SOCIETY HILL PRESBYTERIAN CHURCH	1,000	1,000.00	-	1,000.00	100.00	292.50	292.50
22439	ST PAUL'S PRESBYTERIAN CHURCH	-	-	-	-	-	427.50	-
22457	SUMMERTON PRESBYTERIAN CHURCH	1,500	-	-	-	-	810.00	-
22458	SUMTER FIRST PRESBYTERIAN CHURCH	-	12,500.00	-	12,500.00	531.25	9,022.50	3,583.35
200	SUMTER SECOND PRESBYTERIAN CHURCH	2,220	-	-	-	-	967.50	-
22462	SWAN LAKE PRESBYTERIAN CHURCH	1,500	375.00	-	375.00	692.29	270.00	270.00
189	TRINITY PRESBYTERIAN MAYESVILLE	1,000	-	-	-	-	1,687.50	1,687.50
23382	TRINITY PRESBYTERIAN SURFSIDE BEACH	NO PLEDGE	-	-	-	-	2,745.00	-
23343	WEDGEFIELD PRESBYTERIAN CHURCH	7,500	7,500.00	-	7,500.00	3,245.00	900.00	900.00
168	WESTMINSTER PRESBYTERIAN ALCOLU	-	1,750.00	-	1,750.00	1,808.05	1,530.00	765.00
22505	WHITE OAK PRESBYTERIAN CHURCH	NO PLEDGE	-	-	-	235.00	652.50	652.50
22441	WILLIAMSBURG PRESBYTERIAN CHURCH	1,000	1,000.00	-	1,000.00	3,966.00	4,657.50	4,657.50
	Individual Gifts	-	2,000.00	-	2,000.00	780.11	-	-
	Dismissed/Closed Churches	-			-	-		-
	TOTAL	239,430.00	113,258.34	-	113,258.34	44,423.05	141,052.50	69,359.69

2026.06.30 Summary of Funds and Accounts

Date Range: Jan 1st 2026 - Jun 30th 2026 | Includes Open Transactions

Accounts	Beginning Balance	Income	Expense	Ending Balance
Restricted Net Assets				
Temporarily Restricted				
Pass-Through Funds				
General Assembly Pass-Throughs				
840420 One Great Hour of Sharing	0.00	9,158.51	9,158.51	0.00
840440 World Communion Offering	0.00	365.25	365.25	0.00
840445 PC(USA) Special Offerings	0.00	100.00	100.00	0.00
840450 Christmas Joy Offering	0.00	4,980.00	4,980.00	0.00
840460 ECO Projects	0.00	4,325.00	4,325.00	0.00
840480 GA Disaster Relief Projects	0.00	3,080.11	3,080.11	0.00
Total General Assembly Pass-Throughs	0.00	22,008.87	22,008.87	0.00
Other Pass-Throughs				
840470 Theological Education Fund	0.00	7,029.68	7,029.68	0.00
840510 Thornwell	0.00	2,926.50	2,926.50	0.00
840530 Presbyterian College	0.00	300.00	300.00	0.00
840560 Johnson C. Smith Seminary	0.00	100.00	100.00	0.00
840610 Presbyterian Retirement Comm of SC (PCSC)	0.00	925.00	925.00	0.00
840630 Mother's Day Offering for PCSC	0.00	8,006.00	8,006.00	0.00
840765 P.A.D.D.	0.00	4,022.00	4,022.00	0.00
840775 E.W. Matthew Memorial Fund	0.00	88.74	0.00	88.74
840777 Lee Memorial Fund #11 for PADD	0.00	2,795.93	2,795.93	0.00
840779 Lee Memorial Fund #16 for PeeDee Church	0.00	2,795.99	2,795.99	0.00
840850 Other Special Mission	0.00	1,450.00	1,450.00	0.00
850001 Youth Mission Trip Grant	0.00	0.00	2,000.00	(2,000.00)
850006 Ministry to Prisoners & Family Grants	0.00	0.00	3,484.82	(3,484.82)
850307 GA Meeting	0.00	0.00	122.00	(122.00)
850530 Candidate/Scholarship Fund	0.00	53.34	0.00	53.34
850540 G.I.V.E. Fund	0.00	0.00	2,175.00	(2,175.00)
850660 Pastor's Assistance	0.00	1,524.00	2,000.00	(476.00)
850781 New Harvest	0.00	19,277.13	2,313.32	16,963.81
850782 Timmons ville	0.00	155.17	2,017.00	(1,861.83)
850783 Fraser Memorial	0.00	260,364.48	62,633.30	197,731.18
850784 Black Church Cornerstone Collaborative	0.00	61,050.00	48,112.49	12,937.51
850786 Marion	0.00	50,153.14	0.00	50,153.14
Total Other Pass-Throughs	0.00	423,017.10	155,209.03	267,808.07
Total Pass-Through Funds	0.00	445,025.97	177,217.90	267,808.07
Presbytery Invested Funds				
54398 Unrestricted Reserve and NHP Projects Fund				
800307 General Assembly Meeting	1,980.63	0.00	0.00	1,980.63
800311 Green Grants	14,200.00	0.00	0.00	14,200.00
800312 Youth Triennium	167.89	0.00	0.00	167.89
823006 Ministry to Prisoners & Family Grants	3,484.82	0.00	0.00	3,484.82
824001 Youth Mission Trip Grants	16,299.70	0.00	0.00	16,299.70
840640 NHP Mission Projects	10,545.00	0.00	0.00	10,545.00
840660 Pastor's Assistance	7,110.89	0.00	0.00	7,110.89

Accounts	Beginning Balance	Income	Expense	Ending Balance
840715 Campus Ministry Grants	7,994.30	0.00	0.00	7,994.30
840740 NHP Disaster Assistance	26,239.12	0.00	0.00	26,239.12
840781 New Harvest Capital Improvements	0.00	0.00	2,328.77	(2,328.77)
840782 Timmonsville	8,519.32	0.00	0.00	8,519.32
840785 Peacemaking Grants	4,142.19	0.00	0.00	4,142.19
840980 Unrestricted Reserve	214,160.33	34,680.49	15,438.12	233,402.70
Total 54398 Unrestricted Reserve and NHP Projects Fund	314,844.19	34,680.49	17,766.89	331,757.79
54399 Mission & Ministry (M&M) Fund				
880520 Mission & Ministry (M&M) Fund	1,792,613.71	200,500.53	88,062.50	1,905,051.74
Total 54399 Mission & Ministry (M&M) Fund	1,792,613.71	200,500.53	88,062.50	1,905,051.74
54400 Candidate/Scholarship Fund				
880530 Candidate/Scholarship Fund	170,079.83	19,026.44	8,355.36	180,750.91
Total 54400 Candidate/Scholarship Fund	170,079.83	19,026.44	8,355.36	180,750.91
54401 G.I.V.E. Fund				
850111 New Covenant Funds PCFND	400,197.97	26,760.25	11,068.57	415,889.65
850114 PCUSA Invest & Loan Program (PILP)	108,099.50	1,345.47	0.00	109,444.97
880540 G.I.V.E. Fund	924,464.23	103,346.17	45,411.65	982,398.75
Total 54401 G.I.V.E. Fund	1,432,761.70	131,451.89	56,480.22	1,507,733.37
54402 Small Church Support/Redevelopment Fund				
880550 Small Church Support/Redevelopment Fund	358,808.32	40,108.56	17,625.28	381,291.60
Total 54402 Small Church Support/Redevelopment Fund	358,808.32	40,108.56	17,625.28	381,291.60
54404 Campus Christian Life Fund				
880570 Campus Christian Life Fund	53,666.96	6,028.62	2,637.78	57,057.80
Total 54404 Campus Christian Life Fund	53,666.96	6,028.62	2,637.78	57,057.80
Total Presbytery Invested Funds	4,122,774.71	431,796.53	190,928.03	4,363,643.21
Total Temporarily Restricted	4,122,774.71	876,822.50	368,145.93	4,631,451.28
Total Restricted Net Assets	\$ 4,122,774.71	\$ 876,822.50	\$ 368,145.93	\$ 4,631,451.28

The Presbytery of New Harmony

Concentration of All Funds at June 30, 2026

Bank Name	Bankrate.com Rating	Balance at 6/30/2026
Texas Presbyterian Foundation ⁽¹⁾	n/a	3,840,637.36
PC(USA) Foundation New Covenant Funds ⁽¹⁾	n/a	415,889.65
PC(USA) Investment & Loan Program ⁽¹⁾	n/a	109,444.97
South State Bank - Checking	****	62,205.37
South State Bank - Money Market		375,304.60
Miscellaneous Income	n/a	21,728.75
First Citizens Bank	****	38,654.78
Total		<u>\$ 4,863,865.48</u>
<i>(1) Not FDIC insured</i>		

Statement of Financial Position

As of: Jun 30th 2026

Assets**Current Assets****Checking Accounts**

150010 First Citizens Payroll Checking Account	38,654.78
150012 SouthState Operating Disbursements	62,205.37

Southstate MM

150022 SouthState Operating Receipts	375,304.60
150040 Miscellaneous Income	21,728.75

Total Southstate MM	397,033.35
---------------------	------------

Total Checking Accounts	497,893.50
-------------------------	------------

Total Current Assets	497,893.50
----------------------	------------

Long-Term Investments

150111 New Covenant Funds (Church Extension Fund)	415,889.65
150114 PCUSA Invest & Loan Program (Church Extension Fund)	109,444.97

TPF**TPF - Acct #54398 (Unrestricted Reserve&NHP Proj)**

150160 Balanced Fund - 54398	271,224.65
150161 Money Market - 54398	62,861.91

Total TPF - Acct #54398 (Unrestricted Reserve&NHP Proj)	334,086.56
---	------------

TPF - Acct #54399 (Mission & Ministry [M&M] Fund)

150162 Balanced Fund - 54399	1,546,596.20
150163 Money Market - 54399	358,455.54

Total TPF - Acct #54399 (Mission & Ministry [M&M] Fund)	1,905,051.74
---	--------------

TPF - Acct #54400 (Candidate/Scholarship Fund)

150164 Balanced Fund - 54400	146,740.73
150165 Money Market - 54400	34,010.18

Total TPF - Acct #54400 (Candidate/Scholarship Fund)	180,750.91
--	------------

TPF - Acct #54401 (G.I.V.E. Fund)

150166 Balanced Fund - 54401	797,550.08
150167 Money Market - 54401	184,848.67

Total TPF - Acct #54401 (G.I.V.E. Fund)	982,398.75
---	------------

TPF - Acct #54402 (Sm ChurchSupport/Redevelopment)

150168 Balanced Fund - 54402	309,547.59
150169 Money Market - 54402	71,744.01

Total TPF - Acct #54402 (Sm ChurchSupport/Redevelopment)	381,291.60
--	------------

TPF - Acct #54404 (Campus Christian Life Fund)

150172 Balanced Fund - 54404	46,321.78
150173 Money Market - 54404	10,736.02

Total TPF - Acct #54404 (Campus Christian Life Fund)	57,057.80
--	-----------

Total TPF	3,840,637.36
-----------	--------------

Total Long-Term Investments	4,365,971.98
-----------------------------	--------------

Total Assets**\$ 4,863,865.48****Liabilities & Net Assets****Liabilities****Current Liabilities**

280020 Health Care Flexible Spending Account	108.14
280025 Option Dental - B of P	(445.62)
280030 Option Vision - B of P	(53.04)

280040 Supplemental Death	98.76
Total Current Liabilities	(291.76)
Total Liabilities	(291.76)
Net Assets	
Temporarily Restricted	
Pass-Through Funds	
Other Pass-Throughs	
840775 E.W. Matthew Memorial Fund	88.74
850001 Youth Mission Trip Grant	(2,000.00)
850006 Ministry to Prisoners & Family Grants	(3,484.82)
850307 GA Meeting	(122.00)
850530 Candidate/Scholarship Fund	53.34
850540 G.I.V.E. Fund	(2,175.00)
850660 Pastor's Assistance	(476.00)
850781 New Harvest	16,963.81
850782 Timmons ville	(1,861.83)
850783 Fraser Memorial	197,731.18
850784 Black Church Cornerstone Collaborative	12,937.51
850786 Marion	50,153.14
Total Other Pass-Throughs	267,808.07
Total Pass-Through Funds	267,808.07
Presbytery Invested Funds	
54398 Unrestricted Reserve and NHP Projects Fund	
800307 General Assembly Meeting	1,980.63
800311 Green Grants	14,200.00
800312 Youth Triennium	167.89
823006 Ministry to Prisoners & Family Grants	3,484.82
824001 Youth Mission Trip Grants	16,299.70
840640 NHP Mission Projects	10,545.00
840660 Pastor's Assistance	7,110.89
840715 Campus Ministry Grants	7,994.30
840740 NHP Disaster Assistance	26,239.12
840781 New Harvest Capital Improvements	(2,328.77)
840782 Timmons ville	8,519.32
840785 Peacemaking Grants	4,142.19
840980 Unrestricted Reserve	233,402.70
Total 54398 Unrestricted Reserve and NHP Projects Fund	331,757.79
54399 Mission & Ministry (M&M) Fund	
880520 Mission & Ministry (M&M) Fund	1,905,051.74
Total 54399 Mission & Ministry (M&M) Fund	1,905,051.74
54400 Candidate/Scholarship Fund	
880530 Candidate/Scholarship Fund	180,750.91
Total 54400 Candidate/Scholarship Fund	180,750.91
54401 G.I.V.E. Fund	
850111 New Covenant Funds PCFND	415,889.65
850114 PCUSA Invest & Loan Program (PILP)	109,444.97
880540 G.I.V.E. Fund	982,398.75
Total 54401 G.I.V.E. Fund	1,507,733.37
54402 Small Church Support/Redevelopment Fund	
880550 Small Church Support/Redevelopment Fund	381,291.60
Total 54402 Small Church Support/Redevelopment Fund	381,291.60
54404 Campus Christian Life Fund	
880570 Campus Christian Life Fund	57,057.80
Total 54404 Campus Christian Life Fund	57,057.80
Total Presbytery Invested Funds	4,363,643.21

Total Temporarily Restricted	4,631,451.28
Unrestricted Net Assets	
290010 Gen. Fund Principal (Excess Cash)	232,705.96
Total Unrestricted Net Assets	232,705.96
Total Net Assets	4,864,157.24
Total Liabilities & Net Assets	\$ 4,863,865.48

REVIEWED FINANCIAL STATEMENTS

THE PRESBYTERY OF NEW HARMONY
Florence, South Carolina

December 31, 2025

PRELIMINARY

CONTENTS

Reviewed Financial Statements

Independent Accountants' Review Report	3
Statement of Assets, Liabilities and Net Assets – Modified Cash Basis	4
Statement of Revenues and Expenditures – Modified Cash Basis	5
Statement of Functional Expenditures – Modified Cash Basis	6
Notes to Financial Statements	7

PRELIMINARY

BURCH, OXNER, SEALE CO.
CERTIFIED PUBLIC ACCOUNTANTS
A PROFESSIONAL CORPORATION

MEMBERS OF-
AMERICAN INSTITUTE OF
CERTIFIED PUBLIC ACCOUNTANTS
S.C. ASSOCIATION OF
CERTIFIED PUBLIC ACCOUNTANTS
DIVISION FOR CPA FIRMS
AMERICAN INSTITUTE OF CPAS

1341 W. ALICE DRIVE, 29505
P.O. DRAWER 4707
FLORENCE, SC 29502
TELEPHONE (843) 669-3142
TELECOPIER (843) 662-9255

INDEPENDENT ACCOUNTANTS' REVIEW REPORT

To the Board of Directors
The Presbytery of New Harmony
Florence, South Carolina

We have reviewed the accompanying financial statements of The Presbytery of New Harmony (a nonprofit organization), which comprise the statement of assets, liabilities and net assets-modified cash basis as of December 31, 2025, and the related statement of revenues and expenditures-modified cash basis for the year then ended, and the related notes to the financial statements. A review includes primarily applying analytical procedures to management's financial data and making inquiries of management. A review is substantially less in scope than an audit, the objective of which is the expression of an opinion regarding the financial statements as a whole. Accordingly, we do not express such an opinion.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the modified cash basis of accounting; this includes determining that the modified cash basis is an acceptable basis for the preparation of financial statements in the circumstances. Management is responsible for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement whether due to fraud or error.

Accountants' Responsibility

Our responsibility is to conduct the review engagement in accordance with Statements on Standards for Accounting and Review Services promulgated by the Accounting and Review Services Committee of the AICPA. Those standards require us to perform procedures to obtain limited assurance as a basis for reporting whether we are aware of any material modifications that should be made to the financial statements for them to be in accordance with the modified cash basis of accounting. We believe that the results of our procedures provide a reasonable basis for our conclusion.

We are required to be independent of The Presbytery of New Harmony and to meet our other ethical responsibilities, in accordance with relevant ethical requirements related to our review.

Accountants' Conclusion

Based on our review, we are not aware of any material modifications that should be made to the accompanying financial statements in order for them to be in accordance with the modified cash basis of accounting.

Basis of Accounting

We draw attention to Note A of the financial statements, which describes the basis of accounting. The financial statements are prepared in accordance with the modified cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our conclusion is not modified with respect to this matter.

Burch, Oxner, Seale Co., CPAs, PA
Florence, South Carolina

July 10, 2026

The Presbytery of New Harmony
Statement of Assets, Liabilities, and Net Assets
(Reviewed - - Without Audit)
(Modified Cash Basis)
December 31, 2025

	<u>Without Donor Restrictions</u>	<u>With Donor Restrictions</u>	<u>Total</u>
ASSETS			
Cash on deposit	\$ 326,012	\$ 10,346	\$ 336,358
Mutual fund investments (at market value)--Note F	-	3,296,641	3,296,641
Cash - money market fund	-	718,034	718,034
Cash - designated participating investment	-	108,100	108,100
TOTAL ASSETS	\$ 326,012	\$ 4,133,121	\$ 4,459,133
LIABILITIES AND NET ASSETS			
Payroll withholdings & benefits	\$ -	\$ -	\$ -
TOTAL LIABILITIES	-	-	-
NET ASSETS			
Without donor restrictions	326,012	-	326,012
With donor restrictions			
Purpose restricted--Note D	-	4,133,121	4,133,121
TOTAL NET ASSETS	326,012	4,133,121	4,459,133
TOTAL LIABILITIES AND NET ASSETS	\$ 326,012	\$ 4,133,121	\$ 4,459,133

See accompanying notes to financial statements and independent accountants' review report.

The Presbytery of New Harmony
Statement of Revenues and Expenditures
(Reviewed - - Without Audit)
(Modified Cash Basis)
Year Ended December 31, 2025

	Without Donor Restrictions	With Donor Restrictions	Total
Revenue and Other Support:			
General receipts	\$ 389,587	\$ 536,389	\$ 925,976
Per capita assessments	139,491	-	139,491
Camping programs & usage fees	27,750	-	27,750
Interest and dividends	<u>1,258</u>	<u>81,951</u>	<u>83,209</u>
TOTAL REVENUE AND OTHER SUPPORT	558,086	618,340	1,176,426
Net assets released from restrictions	<u>163,372</u>	<u>(163,372)</u>	<u>-</u>
TOTAL SUPPORT AND RECLASSIFICATION	<u>721,458</u>	<u>454,968</u>	<u>1,176,426</u>
Expenses			
Program services			
General presbytery mission	196,065	-	196,065
Aid to seminary students	13,042	-	13,042
General assembly & synod causes	159,223	-	159,223
Support services (not allocated to programs)			
Compensation & benefits	271,831	-	271,831
Other expenses	<u>91,586</u>	<u>-</u>	<u>91,586</u>
TOTAL EXPENSES	<u>732,247</u>	<u>-</u>	<u>732,247</u>
CHANGE IN NET ASSETS	(10,789)	454,968	444,179
Net assets at beginning of year	<u>336,801</u>	<u>3,678,153</u>	<u>4,014,954</u>
NET ASSETS AT END OF YEAR	<u>\$ 326,012</u>	<u>\$ 4,133,121</u>	<u>\$ 4,459,133</u>

See accompanying notes to financial statements and independent accountants' review report.

The Presbytery of New Harmony
Statement of Functional Expenditures
(Reviewed - - Without Audit)
(Modified Cash Basis)
Year Ended December 31, 2025

	Program Services				Total
	General Presbytery Mission	Aid To Seminary Students	General Assembly & Synod Causes	Support Services	Program and Supporting Services
Salaries	\$ -	\$ -	\$ -	\$ 193,488	\$ 193,488
Employee benefits	-	-	-	65,218	65,218
Payroll taxes	-	-	-	13,126	13,126
Support payments	32,250	13,042	159,223	-	204,515
Guiding Council	-	-	-	19,059	19,059
Office expenditures	-	-	-	32,460	32,460
Committee expenditures	-	-	-	21,606	21,606
Program expenditures	-	-	-	3,600	4,100
Utilities	-	-	-	9,733	9,733
Insurance and permits	-	-	-	5,127	5,127
Pass-through funds	163,815	-	-	-	163,815
TOTAL FUNCTIONAL EXPENDITURES	\$ 196,065	\$ 13,042	\$ 159,223	\$ 363,417	\$ 732,247

See accompanying notes to financial statements and independent accountants' review report.

The Presbytery of New Harmony

Notes to Financial Statements

(Reviewed -- Without Audit)

December 31, 2025

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

This summary of significant accounting policies of The Presbytery of New Harmony, Florence, South Carolina, a nonprofit organization, is presented to assist in understanding the financial statements.

Nature of Organization

The Presbytery of New Harmony was organized January 26, 1988 to manage the affairs of the Presbyterian Church, (U.S.A) in a geographically defined area of northeastern South Carolina. It was incorporated November 19, 1998 in the state of South Carolina. It exists as a member unit of the Synod of South Atlantic and the Presbyterian Church (U.S.A). 57 congregations and 6,105 members were enrolled in this Presbytery at December 31, 2025.

Taxable Status

The Presbytery is a not-for-profit corporation and has been determined to be exempt from income tax under Section 501 C (3) of the Internal Revenue Code. The Presbytery follows the Income Taxes topic of the FASB ASC, which prescribes a comprehensive model for the financial statement recognition, measurement, presentation, and disclosure of uncertain tax positions taken or expected to be taken in income tax returns. The Presbytery is not aware of any activities that would jeopardize its tax-exempt status and is not aware of any activities that are subject to tax on unrelated business income. As of December 31, 2025, the Presbytery has no uncertain tax positions that qualify for either recognition or disclosure in the financial statements and does not expect this to change in the next twelve months.

Accounting Basis for Financial Statements

The accompanying financial statements have been prepared on the modified cash receipts and disbursements basis of accounting. Using this basis, the only assets recognized are cash, cash equivalents, and receivables for cash advanced, or reimbursable costs. Interest on long-term time deposits is accrued in order to more properly reflect earnings in a given period. The only liabilities recognized are withholdings from salary payments and amounts representing funds held in trust for others. All other transactions are recognized as either cash receipts or disbursements. Non-cash and constructively received or constructively disbursed transactions are not recognized. This basis differs from generally accepted accounting principles primarily because the effect of outstanding debts and unpaid loans at the date of the financial statement, as well as real property owned, are not included in the basic financial statements. A significant amount of personal services are donated each year to the organization by volunteers. Donated services are not recorded in the financial statements.

Financial Resources

The Presbytery derives the majority of its revenue from the 57 Presbyterian congregations that are included in its geographical area. The General Assembly of the P.C. (U.S.A) and the Synod of South Atlantic are contributing organizations that help enable the work.

Use of Estimates

The process of preparing financial statements on the modified cash basis of accounting requires the use of estimates and assumptions regarding certain types of accounts. Such estimates relate primarily to unsettled transactions and events as of the date of the financial statements. Accordingly, upon settlement, actual results may differ from estimated amounts. The effects of these estimates and assumptions have not been determined as of the date of these financials and could be material.

The Presbytery of New Harmony

Notes to Financial Statements--Continued

(Reviewed -- Without Audit)

December 31, 2025

NOTE A - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - - Continued

Subsequent Events

Management has reviewed and evaluated all events subsequent to the date of the Statement of Assets, Liabilities, and Net Assets to the date of the auditor's report, and not beyond that date for determination of any need for additional disclosures.

Financial Statement Presentation

Financial statements are required, by the American Institute of Certified Public Accountants reporting standards, to show information regarding financial position and activities according to the three classes of net assets: unrestricted, temporarily restricted, and permanently restricted. In order to ensure observance of limitations and restrictions placed on the use of resources available to the Presbytery, and to identify the revenues and costs associated with the various areas of ministry, the accounts are maintained in accordance with these published principles, and the principles of fund accounting. No attempt has been made to allocate any general management service costs, or overhead of Presbytery office staff, to any programs. Financial statement presentation follows the recommendations of the Financial Accounting Standards Board. An entry on the statement of revenues and expenditures beside the caption "restrictions satisfied by payments" indicates that temporary donor restrictions have been satisfied by making payment to the intended recipient, or for the intended purpose within the discretion of the Presbytery management.

Pass-Through Entity

The Presbytery receives contributions from member churches, accumulates them, and sends them in batches to the Synod of South Atlantic and the General Assembly of the Presbyterian Church (U.S.A) as well as to other authorized charitable organizations. Receipts which are to be forwarded are handled as liabilities, and not reflected in the revenues or expenditures of the Presbytery. Funds still held on deposit at the time financial statements are prepared are presented as "Unremitted Pass-Through Funds" in the statement of Assets Liabilities. The Presbytery received \$157,636 in pass-thru funds in the current year. All were forwarded before the end of the calendar year.

NOTE B - LONG-TERM DEBT

The note and mortgage on the Celebration Presbyterian Church in Myrtle Beach, South Carolina was refinanced on October 22, 2008. The Note is now in the joint names of the Celebration Presbyterian Church and the Presbytery of New Harmony. The agreement states that at least a 20% compensating balance on the unpaid principal balance will be maintained on deposit with the Presbyterian Church Investment and Loan Program, Inc. The compensating balances are referred to as "Designated Participating Investments" (DAR). Failure to maintain these deposits will result in immediate upward adjustments in the interest rate on the loan. The original Note was for \$605,000 with interest at 5.85% to be adjusted every three years. Payments are now \$2,346 monthly for 20 years and began December 1, 2008. \$34,656 was outstanding on this note at December 31, 2025. Interest paid at the current 4.00% rate on this note totaled \$1,759 for the 2025 calendar year. The note is current according to its terms.

The Presbytery of New Harmony

Notes to Financial Statements--Continued

(Reviewed -- Without Audit)

December 31, 2025

NOTE B - LONG-TERM DEBT - - Continued

Compensating Balances

\$85,011 in Designated Participating Investments (245.30%) were on deposit at December 31, 2025. \$108,100 of that was deposited by Presbytery in accounts that currently yield 1.00% APR. Technically this is not pledged, but to avoid rate increases on the loan, it needs to remain on deposit here. Minimum principal payments on these notes, assuming the interest rate stays at the current level for the succeeding years are:

Year Ending December 31, 2026	\$ 23,098
Year Ending December 31, 2027	11,558

The Presbytery committed in 2001 to supply \$298,000 in mortgage and operational support to the Celebration congregation with assistance from P.C. (U.S.A) and Synod of South Atlantic. During 2025, \$0 was supplied in operational, pastoral, and mortgage supplemental payments. Consistent with the method of accounting used by the Presbytery, neither this liability nor its corresponding assets are shown on the statement of assets and liabilities.

Contingent Liability Notes

Presbyterian Investment & Loan Program also made grants between 1948 and 1974 totaling \$78,191 to 14 different churches in the New Harmony Presbytery. As long as these churches remain in the denomination, no payment of principal or interest is due on these "grants". If a congregation sells their building, leaves the denomination, or ceases to exist; the principal with interest is due prior to their being dismissed. It has been the policy of the Church Loan Program to accept 80% of the outstanding balance on mortgage grants as payment in full for churches remaining in the denomination. There were no changes to any of these loans in 2025.

NOTE C - RETIREMENT PLAN COVERAGE

Employees of the Presbytery are covered under the "Benefits Plan of the Presbyterian Church (USA)". Contributions mandated by the plan for retirement benefits are fixed as a percentage (11%) of salary for covered people. The 2025 contributions paid for employee retirement benefits totaled \$15,768. Administration of the plan is outside the jurisdiction of the Presbytery and no separate fees for plan administration expenses were paid.

NOTE D - NET ASSETS WITH DONOR RESTRICTIONS

The following were available for the following purposes or periods at December 31, 2025:

Bicentennial Projects	\$ 22,785
Special Missions Projects	272,020
Subtotal	294,805

The Presbytery of New Harmony

Notes to Financial Statements--Continued

(Reviewed -- Without Audit)

December 31, 2025

NOTE D - NET ASSETS WITH DONOR RESTRICTIONS--Continued

Camp Pee Dee Capital Improvement	1,814,633
Candidate Scholarships	172,257
Small Church Support & Redevelopment	354,108
Campus Christian Life	55,417
Church Extension	<u>1,441,901</u>
Total subject to the passage of time	<u>4,133,121</u>

NOTE E - MARKET VALUE OF INVESTMENTS

Investments are stated in the statement of assets, liabilities, and net assets at fair market value. The income from these assets is reported (added) as it is earned and credited. The market values and the related accumulated cost of these investments at December 31, 2025 are as follows as determined by the fund administrators:

<u>Detail</u>	<u>Shares</u>	<u>Cost</u>	<u>Market Value</u>	<u>Year End Mark-To Market Increase</u>
New Covenant Balanced Income Fund				
Balance January 1, 2025	16,270.075	\$ 297,011	\$ 362,586	
Dividends (All Reinvested)	<u>1,020.567</u>	<u>23,574</u>		
Balance December 31, 2025	17,290.642	\$ 320,585	\$ 400,198	\$ 79,613
TPF Balanced Pooled Fund				
Balance January 1, 2025	14,308.505	\$ 2,306,976	\$ 2,568,084	
Sales -- 2025	(9,985.530)	(367,091)		
Dividends (All Reinvested)	<u>4,665.384</u>	<u>291,103</u>		
Balance December 31, 2025	138,988.359	\$ 2,230,988	\$ 2,896,443	\$ 665,455

NOTE F - FINANCIAL INSTRUMENTS WITH OFF "BALANCE-SHEET" RISK

The Presbytery is a party to financial instruments with off "balance-sheet" risk in the normal course of business. The Federal Deposit Insurance Corporation (FDIC) extends its insurance coverage to interest bearing deposits up to \$250,000 per entity, plus all noninterest bearing accounts in a single bank. By distributing its invested funds among different financial institutions, the Presbytery keeps the majority of its funds fully covered by the FDIC. At December 31, 2025, Presbytery had no funds in excess of the FDIC limits spread among four financial institutions. The mutual fund investment shown in Note E above is subject to daily market risk fluctuation and is not insured resulting in an "off balance sheet" risk of the full \$3,296,641. The \$108,100 on deposit with the Presbyterian Church Investment and Loan Program, Inc. also is not an FDIC insured account.

NOTE G - CHURCH EXTENSION & FINANCIAL AID

Part of the function of the Presbytery is to assist the small churches and to help establish new ones. During 2024, aid was granted to small and developing churches or for special projects in the following amounts:

Cheraw	\$ 1,000
Congruity	583
Fork	1,000

The Presbytery of New Harmony

Notes to Financial Statements--Continued

(Reviewed -- Without Audit)

December 31, 2025

NOTE G - CHURCH EXTENSION & FINANCIAL AID--Continued

Friendship	292
Georgetown	4,500
Goodwill	1,983
Grandview	1,000
Harmony	292
Hartsville First	6,000
Indiantown	600
Kingston	1,891
Manning	2,000
Melina	2,100
Second Sumter	1,100
Trinity, Mayesville	600
Westminister, Florence	<u>2,232</u>
	<u>\$ 27,233</u>

NOTE H - LIQUIDITY AND AVAILABILITY

Financial assets available for general expenditure, that is, without donor or other restrictions limiting their use, within one year of the balance sheet date, comprise the following as of December 31, 2025:

Cash and cash equivalents	<u>\$ 4,459,133</u>
Financial assets available at year end	4,459,133
Donor restricted funds	<u>4,133,121</u>
Financial assets available to meet cash needs for general expenditures within one year	<u>\$ 326,012</u>

As part of the Presbytery's liquidity management plan, the Board of Directors invests cash in excess of daily requirements in short-term investments and money market funds.

NOTE I - SUBSEQUENT EVENTS

The Presbytery has evaluated all subsequent events through the financial statement date and up to the date the financial statements were available to be issued.