



**VOLUME 1
ISSUE 4**

THE PRESBYTERIAN
PLUMB LINE

The Presbyterian Plumb Line is an online journal published four times a year and designed to biblically inform the Teaching Elders and Ruling Elders of the Evangelical Presbyterian Church about issues that impact our ability to govern under Christ's authority and faithfully shepherd the flock.

We strive to provide content that is accessible, firmly rooted in God's Word, spiritually guided, and committed to the highest standards of truth. Through viewpoint and observation, news items, sermons, book reviews, and other material, we seek to lead our denomination toward a more biblical expression of our Presbyterian conviction: that biblically informed elders, seeking the mind of Christ in the courts of the Church, is the most faithful way to align with God's plumb line.

The editors welcome all inquiries to info@presbyterianplumbline.org.

**Volume 1, Issue 4
Contents**

VIEWS

Note from the Plumb Line Editors.....	2
Plumb Line Perspectives on the 45th General Assembly	3
A Red Line on Ordination and Same-Sex Attraction in the EPC	5
Ad-Interim Report: Good Material but Bad Advice	7

NEWS

Churches in Pacific Northwest Call for Financial Transparency.....	14
Pennsylvania Church Joins EPC	18

The Presbyterian Plumb Line

Editorial Board

Paul Bammel

Teaching Elder, Presbytery of the East. Ordained in the EPC since 2012.

Don Fortson

Teaching Elder, Presbytery of the Central Carolinas. Ordained in the EPC since 1991.

Peter Larson

Teaching Elder, Presbytery of the Midwest. Ordained in the EPC since 2008.

Gordon Miller

Ruling Elder, New River Presbytery. Ordained in the EPC since 2007.

David Weber

Teaching Elder, New River Presbytery. Ordained in the EPC since 2008.

Note from the Plumb Line Editors

One of the distinguishing marks of being Presbyterian is our form of government. In fact, we take our name from our polity! It is a great privilege to meet collectively in a General Assembly and deliberate on the important affairs of our denomination, a pattern going back to the Reformation era and established by American Presbyterians in 1789.

The responsible opportunity of corporately discussing important matters before the Assembly requires preparation before the Assembly is in session. In this special General Assembly edition of The Presbyterian Plumb Line, we provide our perspective on the 45th Assembly overtures and recommendations for voting.

One of the important matters before us this year is a preliminary report from the Ad-Interim Committee on Same-Sex Attraction and Ordination. This report is included in the Commissioner's Handbook and there will be a lunch session on Wednesday for discussing the AIC report. The Plumb Line editors weigh in on this topic by describing what we consider the "red line" in this discussion. We have also put together a "Reply to the AIC on SSA and Ordination" which outlines our appreciation, concerns and suggestions related to the AIC report. This article also includes a list of questions for the AIC.

One of the important responsibilities of the General Assembly is approving the budget of our denomination. There has been an issue about transparency in the financial records of the EPC, and we have included an article on this topic.

We are grateful for our readers, and we encourage you to share the Plumb Line with others you know who are attending the 2025 Assembly. As always, we welcome and value your comments.

The Presbyterian Plumb Line

Plumb Line Perspectives on the 45th General Assembly

By the Editorial Board, Presbyterian Plumb Line

The 45th General Assembly of the Evangelical Presbyterian Church, convening to address a host of matters, is a pivotal moment for our denomination. The Presbyterian Plumb Line Editorial Board urges Commissioners to engage deeply with the critical issues at hand, guided by Scripture, the Westminster Standards, and a commitment to the purity and peace of the church.

Several areas of focus at this year's General Assembly include:

- **The ordination process** (Overtures 45-10 to 45-26 and 45-40 to 45-41). We encourage a well-functioning ordination process that serves both the candidates and churches in maintaining high biblical and academic standards for ordination. We think keeping the bachelor's degree requirement and removing the extraordinary clause are sound decisions.
- **The Position Paper on Divorce & Remarriage** (Overture 45-27). We believe proposing revisions to the Position Paper on Divorce & Remarriage should be referred to the Permanent Committee on Theology for further study.
- **The Rules for Assembly** (Overtures 45-29 to 45-33). These deserve careful attention due to their impact on how overtures are developed and handled.
- **The Fiscal Year 2026 Administrative and Special Projects Budgets** (Overtures 45-37 to 45-38). These items warrant serious scrutiny in light of concerns raised by the Presbytery of the Pacific Northwest regarding financial transparency.¹

We encourage Commissioners to attend the following Networking Lunches:

- **Tuesday:** Engage with the Ad-Interim Committee on Ordination Standards.²
- **Wednesday:** Engage with the work of the Ad-Interim Committee on Same-Sex Attraction and Ordination.³ See our article responding to the Ad-Interim Committee's report on page 7 of this PDF edition of the Plumb Line.

For a detailed analysis of all overtures, we commend the thoughtful recommendations of Teaching Elder Zach Hopkins, pastor of Edgington EPC in the Rivers and Lakes Presbytery. His document,⁴ reflecting his personal perspective as a presbyter, offers valuable insights to guide Commissioners in their deliberations. This document is published with Zach's permission and was not created exclusively for the Plumb Line.

Let us approach this Assembly with prayer, seeking wisdom and unity as we uphold the plumb line of Scripture.

The Presbyterian Plumb Line

-
- ¹ See <https://www.presbyterianplumbline.org/churches-in-pacific-northwest-call-for-financial-transparency/>
- ² For the report to the 45th General Assembly of the Ad-Interim Committee on Ordination Standards, see <https://epconnect.org/2025-committee-report-interim-committee-ordination-standards/>
- ³ For the report to the 45th General Assembly of the Ad-Interim Committee on Same-Sex Attraction and Ordination, see <https://epconnect.org/2025-committee-report-interim-committee-on-same-sex-attraction-and-ordination-standards/>
- ⁴ See <https://www.presbyterianplumbline.org/wp-content/uploads/2025/06/ZachHopkinsOnGA45.pdf>

A Red Line on Ordination and Same-Sex Attraction in the EPC

By the Editorial Board, Presbyterian Plumb Line

The Evangelical Presbyterian Church has long held that ordination is not a right, but a calling that must meet the highest biblical and spiritual standards. As the Book of Government states:

“According to Scripture, those who bear office in the Church should exhibit certain characteristics of life. This includes being above reproach, sound in the faith, wise in the things of God, and discreet in all things. Persons who fill this office should exhibit a lifestyle that is an example to all, both in and outside the Church” (BoG 9-3).

This language reflects a deep biblical conviction: those entrusted with spiritual leadership in Christ’s church must not only affirm sound doctrine but also embody it. Their lives are to be shaped by increasing conformity to Christ and maturity in godliness (1 Timothy 3; Titus 1). In light of this call, we must be clear: a person who self-identifies as a “gay Christian,” even while claiming celibacy or continuing to experience ongoing, same-sex attraction, must not be considered a qualified candidate for ordination in the EPC.

This stance is not a denial of the gospel’s power to forgive sin, nor is it a rejection of the real and complex struggles that accompany same-sex attraction. We acknowledge that believers come from many backgrounds, including sexual brokenness, and we rejoice in the sanctifying work of the Spirit that brings genuine healing over time. However, ordination demands evidence of progress in sanctification and the ability to serve as a model for the flock.

We are not setting a red line to create a class of untouchables or to despise those who battle SSA. Rather, we seek to maintain both pastoral compassion and doctrinal integrity — truth and love. The church should minister to those who struggle with same-sex attraction with gentleness, patience, and hope, calling them to die to self, take up their cross, and follow Jesus. But ordination must be reserved for those who have borne fruit in keeping with repentance and who exhibit maturity in sexual holiness. This includes those who, if they once struggled with SSA, now enjoy marked freedom from its power and no longer claim it as part of their identity or experience.

In short, the high calling of ordination is incompatible with a settled identification as a “gay Christian” or with ongoing patterns of same-sex attraction. We affirm that God can and does deliver His people from every form of sin and disordered desire, including those of a sexual

The Presbyterian Plumb Line

nature. And we expect that those who lead His church will be living testimonies to that redeeming and renewing grace.

To allow ordination of SSA believers in the EPC will undermine the purity and peace of the church. All the mainline denominations have taken unbiblical positions on SSA ordination which brought division and theological shipwreck to those denominations. We must not set one foot on the path of unfaithfulness to Christ in this matter. The plumb line of Scripture is our standard.

Ad-Interim Report: Good Material but Bad Advice

By the Editorial Board, Presbyterian Plumb Line

We are grateful that the preliminary report from the Ad-Interim Committee (AIC)¹ appointed to deal with the question of SSA and ordination will be presented to the 45th General Assembly. Ruling and teaching elders across the EPC will now have an opportunity to provide feedback over the next year before the final report and recommendations are presented at the 46th General Assembly. We appreciate the diligent efforts of all the committee members who labored on this issue. There is much helpful material in this report that counters the heresy of Side B Christianity.

Unfortunately, the report concludes with “counsel to sessions and presbyteries” (CSP) that SSA persons may be considered for ordination to office in the EPC. This can be found on pages 17-19 of the attachment to the AIC report: Pastoral Letter “Same-Sex Attraction” Section Comparison.² This counsel is ultimately inconsistent with the report’s recommended amendments to the Book of Order, contrary to biblical teaching, opposed to the Westminster standards, ignores lessons from recent history in the PC(U.S.A.) and PCA, and is simply bad advice that should be rejected.

The AIC was directed by the 44th General Assembly³ “to study the Scriptures, the Westminster Confession of Faith, and Catechisms” and “to review our Position Papers, Pastoral Letters, and the *Book of Order*.” It was surprising to find no citation anywhere in the report from the EPC *Position Paper on Homosexuality* (1986, revised 1994). The homosexuality paper enumerates the biblical material thoroughly,⁴ addressing SSA and healing. The Position Paper on Homosexuality was among the earliest adopted by the EPC and was a distinguishing mark setting the EPC apart from the stance of the PC(U.S.A.) on homosexuality.

As a point of clarity, the EPC *Position Paper on Human Sexuality* (2017) did not supersede the paper on homosexuality. The General Assembly decided “With the approval of the proposed position paper, that the current papers on Homosexuality and Sanctity of Marriage be removed from our EPC website and made available upon request.” (2016 GA Minutes, p. 307).⁵ The *Position Paper on Homosexuality* was not replaced or rescinded. It would require an act of the Assembly to do this. The AIC did not follow the directives of the 44th General Assembly when it failed to review the *Position Paper on Homosexuality* and “recommend potential changes.” The AIC report would have been strengthened by reviewing the biblical views on homosexuality as expressed in this paper.

“Experiencing SSA”

The report includes many helpful things about only ordaining qualified persons to church office according to biblical requirements. However, the report is unhelpful in its use of the term “same-

sex attraction” (SSA) to describe persons with sexual desires for persons of their own gender. The euphemism SSA sanitizes the seriousness of perverted passions which Scripture describes as “*dishonorable passions ... that are contrary to nature*” (Romans 1:26). The language of SSA diminishes the divine design of God’s purpose of male and female created sexually for each other in marriage (Genesis 2:22-24). Using this term downplays the teaching of Scripture (Romans 1) and the Westminster Larger Catechism (L.C.Q. 150, 151) which both indicate that homosexual desires and acts are unnatural and heinous sins.⁶ This euphemism (Same-Sex Attraction) obscures the hard truth about sinful desires for homosexual acts.

The CSP speaks of candidates for office who are “experiencing SSA” (present tense) indicating that such a person could be a mature believer qualified for office. The idea that Christian growth in sanctification (sufficient for leadership) could be congruent with ongoing unnatural sexual desires has no biblical support. Nowhere in Scripture is there any suggestion that a person experiencing unnatural homosexual longings may qualify as a shepherd in Christ’s church.

Rather than “experiencing” SSA (present tense) the appropriate biblical language would be “experienced” (past tense); that is, unnatural sexual desires in one’s past life before conversion. A mature believer with a perverted sexual past is freed by the Holy Spirit from former unnatural desires and has fully embraced newness of life in Christ. “Therefore, if anyone is in Christ, he is a new creation. The old has passed away; behold, the new has come.” (2 Corinthians 5:17). Such a person would never identify as homosexual or same-sex attracted, but as born again.

How can we deny the sanctifying power of God’s grace (1 Corinthians 6:9-11)? Why would we find our identity in the old life, and not in the new life? How can we dare put constraints on the transforming grace of Christ by suggesting that what the Bible calls “dishonorable passions contrary to nature” (Romans 1:26) are consistent with Christian living and the call to ordained ministry?

Experience over Scripture

An underlying assumption of the Ad-Interim Committee’s preliminary report is that SSA is an enduring reality for some believers and, therefore, they may be ordained to leadership. This premise is not rooted in biblical teaching but a secular modern mindset dependent on human experience and feelings. According to the Word of God, dishonorable passions contrary to nature are a result of God giving persons over to the lust of their hearts, impurity, and a debased mind (Romans 1:26-28).

The Church has never embraced the idea that unnatural desires are consistent with Christianity until the “gay Christian movement” started its nefarious attempts to change the mind of the church in the 1960s and 1970s. Sadly, this unorthodox thinking has captured all the old mainline churches — and they have reaped the whirlwind for their heresy. God forbid the EPC starts to go

The Presbyterian Plumb Line

down this road by deciding that ordaining persons with continuing dishonorable passions contrary to nature can be acceptable Christian practice.

Homosexual persons converted to Christ need careful discipleship and biblical counseling to assist them in mortifying these passions (in other words, killing them!) and understanding who they are as male or female made in God's image and new creatures in Christ. As believers we are called to hate and kill sin. Only when a person gains victory over his sinful, unbelieving past, matures in sanctification, and walks in holiness of life is he ready to be considered for church office. A self-professed SSA person with ongoing unnatural desires does not meet the biblical qualifications for church office. To put such a person in a leadership position would be dishonoring to Christ and recklessly put church members under the care of an unqualified shepherd. The CSP reminds us of the criteria for church leaders in Titus 1:7-9, but shockingly concludes that SSA persons may meet those qualifications.

As Protestants we are committed to the principle of *Sola Scriptura*. Martin Luther rejected the official teachings of the 16th-century church which had no basis in the Word of God. The heart of Protestant church reform was jettisoning those things that had no foundation in Holy Scripture. *Sola Scriptura* is an issue in the debate about SSA ordination. Luther's writings contain wisdom for believers who cling to their homosexual feelings instead of the Scriptures. Luther writes:

"The believer discredits his own feelings as false and puts trust wholly in the Word of God, even if it goes completely against his own feelings." (Luther, Lectures on Romans).

Luther believed unnatural desires were demonic in origin. Commenting on the Sodom and Gomorrah story, he wrote:

"They departed from the natural passion and longing of the male for the female, which is implanted into nature by God, and desired what is altogether contrary to nature. Whence comes this perversity? Undoubtedly from Satan, who after people have once turned away from the fear of God, so powerfully suppresses nature that he blots out the natural desire and stirs up a desire that is contrary to nature." (Luther, Lecture on Genesis)

As faithful Protestants, should we not declare that any affirmation of desires contrary to nature has no basis or foundation in Scripture?

A Stronger Report

If approved by the 46th General Assembly, the CSP will not solve the problem confronting the EPC. It will only aggravate it. Many of us in the EPC are committed to keeping Greg Johnson out of the EPC. His teaching is dangerous. He is a crusader for his aberrant, heretical views. And he is not open to correction.

The list of seven questions to ask SSA candidates recommended in the CSP are solid, biblically based inquiries and appear to address concerns about Johnson. However, in our opinion these questions would not necessarily be effective in Greg Johnson's case or any SSA candidate. The questions are "counsel" only.

Johnson's documented track record in the PCA⁷ is that he is slippery in his answers. He will profess orthodoxy in one context and then contradict it in another. We have been in conversation with several members of the PCA Standing Judicial Committee who participated in the Greg Johnson case and their testimony is that he lacks credibility. He can give orthodox answers, but then in practice teaches contrary to those affirmations. This double-speak finally caught up with Johnson in the PCA and so he departed rather than face discipline. In one of the final overtures directed against him, several PCA presbyteries listed ten examples of "public comments from TE Greg Johnson either contradicting or offering confusion to his affirmations to Missouri Presbytery's BCO 31-2 investigation (July 21, 2020) and the Standing Judicial Commission Judicial Case 2020-12 (October 21, 2021)."⁸

A primary concern with the AIC report is its inability to solve the constitutional crisis facing the EPC. What authority will the CSP have since it will not be a part of the constitution? It has the potential to be interpreted like the Stated Clerk's December 6, 2022, "guidance" which was widely understood to give Mid-America Presbytery the green light to proceed with examining and receiving Greg Johnson. Recall the divisive nature of that "guidance" which was the catalyst for New River Presbytery introducing its overture. Will the leadership (Stated Clerk, NLT, PJC) of the EPC interpret the AIC recommendations if adopted as the *de facto* judgement of the EPC allowing the reception of ministers with unnatural desires into an EPC presbytery? Will ordaining a gay person become a "non-essential" in the EPC like the ordination of women and gifts of the Spirit?

Some in the EPC have already proposed allowing a local option of presbyteries ordaining SSA persons. That is, some presbyteries may choose to ordain/receive those with ongoing unnatural sexual desires and some presbyteries may not. This was the early tactic in the PC(U.S.A.): "Let's leave it up to our presbyteries. That way we'll get along and tolerate differences on homosexual ordination." This idea is completely unacceptable to the majority of the EPC and would, in effect, create divergent standards of ordination in our denomination.

Suggestions for Improvement

There are several suggestions we offer for AIC consideration that we think will resolve the crisis we face in the EPC over Greg Johnson and the question of SSA ordination. We believe these recommendations would strengthen the AIC report and make it more acceptable across the EPC:

1. In the “Book of Order Recommendations” document,⁹ add this amendment:

Amend the Book of Government Chapter 9 such that a new clause, G.9-3C, be added which reads as follows: **Only men and women with sexual desires and conduct consistent with God’s natural order may be candidates for church office (Genesis 1 / Romans 1).**

Rationale: Only a clear statement like this in the Book of Order will resolve the constitutional crisis we face. Allowing someone “experiencing SSA” (unnatural desires) to qualify for church office would be a denial of both biblical teaching and our Book of Order on the necessary evidence of God’s transforming grace in the life of candidates for church office.

2. In the “Proposed Revision to the Pastoral Letter on Human Sexuality” document,¹⁰ on page 7 add “desires and” to this sentence:

*“Furthermore, we must insist to those former evangelicals that the Scriptures place our sexual **desires and** conduct at the core of our ethical behavior as Christians.”*

Rationale: This will add internal consistency to the document.

3. In the “Proposed Revision to the Pastoral Letter on Human Sexuality” document,¹¹ on page 11 delete the sentence that comments on the term “gay Christian”:

“If it is meant to refer to the ongoing experience of a persistent, latent pull towards same-sex sexual temptation while one is making every effort by God’s grace to think and act according to God’s will, then it may be a useful descriptive term in some settings.”

Rationale: This deletion will make the report more internally consistent. As it stands this sentence gives license to use a term that is contrary to a biblical understanding of being new creatures in Christ. The term “gay Christian” is, in fact, a contradiction that negates the new life we have received in Christ.

4. In the “Proposed Revision to the Pastoral Letter on Human Sexuality” document,¹² on page 17 delete the sentence: *“The absence of opposite-sex sexual desires is not evidence*

of lack of sanctification.”

Rationale: This change will make the report more internally consistent. The Bible indicates that ongoing lust and sinful sexual desires (or any ongoing sinful pattern in one’s life) indicates lack of growth in sanctification that demands urgent attention by the individual and the church.

5. Throughout the report’s recommendations the term “experiencing SSA” (present tense) is used. We suggest that this term be replaced with the term “**experienced unnatural desires**” (past tense).

Rationale: This change would reflect biblical teaching and biblical language. Ongoing unnatural desires may be a part of one’s biography before conversion, but it is not part of one’s new nature as a person born of the Spirit.

Conclusion

There are many of us in the EPC who categorically reject that a person who professes ongoing unnatural desires is qualified to be a church officer. Our members intuitively recognize the incongruity of ordaining such persons to shepherd the flock. The consistent witness of Scripture against sinful unnatural desires is unmistakable, and that is sufficient. The “Open Letter to the EPC”¹³ explains more fully what Scripture and the Westminster Confession and Catechisms say about unnatural desires and qualifications for ordination.

Again, we appreciate the labors of committee members to produce this report. There is much in it that is commendable. However, we believe the report can be improved with the recommendations above in order to serve the EPC well and resolve the immediate problem faced with Greg Johnson as well as potential new questions about human sexuality and ordination that may arise in the future. We urge prayer throughout our beloved denomination that biblical faithfulness will prevail and that God might grant us both purity and peace in our denomination.

Questions for the Ad-Interim Committee:

1. Would not acknowledging some believers have experienced SSA in the past be more biblical than speaking of a Christian “experiencing SSA” in the present? (1 Corinthians 6)
2. How can a new creature in Christ ever view himself as “SSA” contrary to what Genesis 1 and Romans 1 describe as God’s created design for men and women?
3. How can we limit the transforming grace of Christ by suggesting that what the Bible calls “dishonorable passions contrary to nature” (Romans 1:26) can be present in the life of a born-again believer?

The Presbyterian Plumb Line

4. Why does the report suggest a Christian may use the term “gay Christian” in some contexts, when this concept has no foundation in the Scriptures?
5. Why does the report fail to cite the teaching of Scripture (Romans 1) and L.C.Q. 151,152 which both indicate that homosexual desires and acts are particularly heinous sins?
6. Why was there no reference to the EPC *Position Paper on Homosexuality* in the report?
7. Why is the historic teaching of the Church on these matters ignored in this report?
8. Why is there a seeming lack of trust in these historic sources as helpful aids to the EPC in dealing with this issue?
9. Will the leadership of the EPC (Stated Clerk, NLT, PJC) interpret these AIC recommendations if adopted as the *de facto* judgement of the EPC allowing the reception of homosexual ministers into an EPC presbytery?
10. Will ordaining a person with unnatural desires to church office become a “non-essential” in the EPC like the ordination of women and gifts of the Spirit?
11. As Christians, are we truly a new creation, or must we be content with our old, sinful nature and make allowances for it?
12. Has a person who identifies as a “gay Christian” truly repented or been born again?

¹ For the report to the 45th General Assembly of the Ad-Interim Committee on Same-Sex Attraction and Ordination, see <https://epconnect.org/2025-committee-report-interim-committee-on-same-sex-attraction-and-ordination-standards/>

² See <https://epconnect.org/wp-content/uploads/Files/2-What-We-Do/2-General-Assembly-Meeting/2025/CommitteeReportAttachments/SSA-Pastoral-Letter-Comparison-GA-Workshop.pdf>

³ See <https://www.presbyterianplumbline.org/wp-content/uploads/2025/06/ConsolidatedOverture44-43.pdf>

⁴ See <https://www.presbyterianplumbline.org/wp-content/uploads/2025/06/PositionPaperOnHomosexuality.pdf>

⁵ See <https://epconnect.org/wp-content/uploads/Files/4-Resources/5-Downloadable-EPC-Resources/J-GAMinutes/GAMinutes36.pdf>

⁶ See “Presbyterians, Celibate Gay Ordination, and the Westminster Standards” by S. Donald Fortson III in the Fall 2024 issue of *Reformed Faith & Practice*, the journal of Reformed Theological Seminary, available at <https://journal.rts.edu/article/presbyterians-celibate-gay-ordination-and-the-westminster-standards/>

⁷ See “The PCA and Greg Johnson: The Real Story” at <https://presbyterianplumbline.org/the-pca-and-greg-johnson-the-real-story/>

⁸ See “PCA Southeast Alabama Presbytery Sends Request to GA to Assume Original Jurisdiction Over TE Greg Johnson” posted April 28, 2022, in *The Aquila Report*, available at <https://theaquilareport.com/pca-southeast-alabama-presbytery-sends-request-to-ga-to-assume-original-jurisdiction-over-te-greg-johnson/>

⁹ See <https://epconnect.org/wp-content/uploads/Files/2-What-We-Do/2-General-Assembly-Meeting/2025/CommitteeReportAttachments/SSA-Book-of-Government-GA-Workshop-002.pdf>

¹⁰ See <https://epconnect.org/wp-content/uploads/Files/2-What-We-Do/2-General-Assembly-Meeting/2025/CommitteeReportAttachments/SSA-Pastoral-Letter-Comparison-GA-Workshop.pdf>

¹¹ Ibid.

¹² Ibid.

¹³ See <https://sites.google.com/view/epcopenletter/home>

Churches in Pacific Northwest Call for Financial Transparency

Concerned by a lack of transparency and the failure to account for \$1.2 million in financial reserves, 11 churches in the Presbytery of the Pacific Northwest have written to the Office of the General Assembly (OGA) seeking changes in financial reporting and procedures.

The letter was prompted by events at the 44th General Assembly in Memphis, where commissioners were asked to approve an annual budget that provided little information about income and expenditures. When commissioners attempted to ask questions about the budget and the lack of documentation, the moderator and Stated Clerk provided no answers.

One of the key concerns in the letter is the expenditure of \$1.2 million in unrestricted reserves during a three-year period. According to documents provided by the National Leadership Team (NLT), unrestricted reserves shrank from \$1,439,283 in 2021 to \$234,305 in 2024. Of that total, \$958,000 was spent in one year, between 2021 and 2022. This drawdown of reserves had not been previously reported, and the NLT has provided no detailed accounting of how these funds were spent.

The letter was sent to the OGA on February 26 by a group of teaching and ruling elders who reviewed the audited EPC financial statements for the 2022 and 2023. Although it does not allege any wrongdoing, the letter describes a loss of trust in the EPC national leadership.

“While it can be agreed the churches of the denomination support the EPC generously, there are significant concerns, on our part, that the mechanisms of financial reporting as well as the fiduciary responsibilities associated with the stewardship of denominational funds may be broken,” the letter stated.

One of the authors of the letter is Brad Tedrow, a ruling elder at Oakville Presbyterian Church in Shedd, Ore., who has 30 years of experience working with federal, state, and local government agencies in the area of financial management. According to Tedrow, the financial reporting of the EPC falls short of the standards expected of a non-profit organization.

“To simply present a budget made up of undocumented and unexplained line items to the General Assembly responsible for approving the annual budget would appear to put the commissioners in an untenable position,” said Tedrow. “No organization I have worked for or have been associated with on a volunteer basis has ever put their approving body in this scenario.”

According to Tedrow, the goal in writing the letter was to improve financial reporting and restore trust in the EPC. Concerns raised in the letter include:

The Presbyterian Plumb Line

- Lack of transparency in the management and adherence to the budget presented and adopted by the GA.
- Presentation of budgets at the 44th General Assembly dropped the “annualized and actual” columns from the budget request. These columns were deliberately removed in order to be less confusing, according to an explanation offered by the National Leadership Team in an encyclical sent to EPC churches.
- Lack of quarterly or monthly financial reporting to the Presbyteries on the General Assembly Budget on a YTD basis.
- Lack of budget narrative with the budget request presented to the General Assembly commissioners, explaining and supporting each line-item level of funding, as well as accounting for line-item differences between years.
- The budget request to the GA does not — but should — include personnel compensation and benefit tables supporting salary and benefits for each staff position supported by the annual budget.
- Lack of a program plan which, in conjunction with activity-based accounting of expenditures, could provide basic cost benefit information to determine the cost effectiveness of reaching program performance benchmarks.
- Lack of transparency regarding the accounting and expenditure of undesignated reserves.
- Lack of easy access to audited financial statements.
- Questions regarding the procurement and use of professional auditing services.
- In audited statements, budget information for the OGA was combined with EPC World Outreach and EPC Benefit Resources, making it impossible to determine the financial condition of the OGA. These budgets should be reported separately.

Discussion between the 11 churches and the Office of the General Assembly began in October 2024 when the group met with Stated Clerk Dean Weaver at a meeting of the Presbytery of the Pacific Northwest. During that meeting, Weaver shared financial information that is normally included in the GA Handbook but was not provided at the 44th General Assembly.

In a letter dated April 24, the National Leadership Team sent a lengthy response to the 11 churches providing additional financial information. Although the NLT agreed to implement some changes in financial reporting, the response did not address all the concerns raised in the letter, including cost details of the \$1.2 million in expended reserves.

The National Leadership Team urged the 11 churches not to share any of the correspondence with social media or the press, claiming it was private. However, the PNW churches said their main purpose in writing the letter was financial *transparency*, not privacy. They were intentional about following the Matthew 18 process by initially keeping the conversation between the 11 churches and the NLT. However, they were aware of others in the EPC that shared their concerns, and after seven months of communicating with the NLT, they believed it was time to share their

The Presbyterian Plumb Line

concerns with the larger church. They stated, “This is not done lightly, but out of love for the church, a desire for faithful stewardship, and a commitment to truth and accountability.”

The PNW churches said they were grateful for the positive steps the OGA has taken, including: (1) Issuing quarterly financial updates; (2) Restoring the “annualized” columns in the budget as requested; (3) Assuring that the CFO and members of the NLT’s Finance Committee be present to answer any questions at the GA’s Standing Committee on Administration; and (4) Continuing the dialogue toward greater transparency and accountability. However, the churches expressed regret that other concerns were not addressed and that the financial reports at the upcoming General Assembly don’t provide enough information to vote properly on the EPC budget.

“We deeply appreciate the time and effort the NLT has taken to work with us in addressing our concerns, and we applaud them for the changes they have made,” said TE John Carpenter, Pastor of Oakville Church. “We are grateful for their commitment to continue to work with us toward greater transparency and provide robust financial reports. Our hope remains that these conversations will lead to greater openness, shared understanding, and ultimately a more healthy and united church.”

Churches that signed the letter include the Sessions of Alder Community Church in Eatonville, Wash.; Bickleton Evangelical Community Church in Bickleton, Wash.; Community Presbyterian Church of Omak, Wash.; First Presbyterian Church in Davenport, Wash.; Grace Community Church in Weed, Calif.; Jacksonville Presbyterian Church in Jacksonville, Ore.; McCloud Presbyterian Church in McCloud, Calif.; Oakville Presbyterian Church in Shedd, Ore.; Parkway Presbyterian Church in Tacoma, Wash.; Terrace Heights Evangelical Presbyterian Church in Yakima, Wash.; and Wabash Presbyterian Church in Auburn, Wash.

Asked to comment on the Letter, the National Leadership Team expressed disappointment that the PNW churches had chosen to make their concerns public.

“Although our accounting practices have remained virtually unchanged in the last eight years, we recognize that times have changed and we agree that greater transparency and accountability are important,” said NLT Chairman Joe Kim.

Regarding the \$1.2 million in financial reserves, Kim said the funds were invested in the EPC’s Strategic Priorities.

“The NLT approved monies given by our congregations, from their POI, which were beyond what was needed to support our administrative budget, to go directly toward the advancement of the EPC’s mission, with a focus on Church Planting and Church Health.” Kim said a breakdown of those expenditures was included in information sent to the 11 churches.

The Presbyterian Plumb Line

In response, the 11 churches said the information provided by the NLT did provide general information but no detailed accounting as to how the \$1.2 million was spent and the cost of providing these services.

Pennsylvania Church Joins EPC

City Line Church in Bala Cynwyd, Pa., was received into the Evangelical Presbyterian Church (EPC) by the Presbytery of the East on May 10, 2025. Situated just outside Philadelphia, City Line Church is a diverse community drawing individuals from various vocations, ethnicities, life stages, and religious backgrounds.

Beginning as a mission church of the Presbyterian Church in America (PCA) in 2004 and officially established with its own elders and session in 2008, City Line Church has grown into a congregation that values worship centered on Christ, a supportive community, and mission work conducted both locally and globally through word and deed. Their vision emphasizes being inviting, fostering a sense of belonging, and cultivating a sense of wonder about God. The church resonates with the EPC's commitment to the authority of Scripture, the Westminster Confession of Faith, and a gospel-centered ethos.

Pastor Ryan Egli said, "It was not a singular issue that brought City Line Church to the difficult decision to change denominational affiliation. We were drawn to the missional approach of the EPC and the desire to maintain unity on the essentials and diversity in non-essentials. We're thankful for the warm reception we've already received and are looking forward to continued partnership for the sake of the gospel."