

# Clèir Eilean Ì: The Church of Scotland in the Highlands and Hebrides

Scotland · Charity number SC001424

## Details

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Status	Not Submitted
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1978-01-06
Register	<a href="#">View on the OSCR register</a>

## Contact

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**Address** New Croft House  
Knockinnon  
Dunbeath  
Caithness  
KW6 6EH

**Website** [www.cei.presbytery.org.uk](http://www.cei.presbytery.org.uk)

## Activities

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**Activities:** 'It carries out activities or services itself'

**Purposes:** 'the advancement of religion'

**What the charity does:** As a presbytery of the Church of Scotland the Presbytery is an interface between the national church and local congregations. Its activities are to enable and support congregations in their various activities by providing advice etc on various matters including general administration and legal matters (civil and Church Law). The Presbytery also has an overseer role -- providing training and advice on matters as Safeguarding, finance and building maintenance.

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** the advancement of religion

## Geography

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- **Main operating location:** Argyll And Bute
- **Geographical spread:** Wider, but within one local authority area

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£0	£0	-	1
2023-12-31	£75,030	£85,648	-	1
2022-12-31	£52,708	£62,785	-	1
2021-12-31	£60,167	£49,841	-	1
2020-12-31	£97,151	£40,074	-	1

**Clèir Eilean Ì: The Church of Scotland in the Highlands and Hebrides**

Scotland - Charity number SC001424

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# Accounts

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**The Church of Scotland  
Presbytery of Argyll**

**Trustees' Annual Report**

**and**

**Financial Statements**

**for the year ended**

**31<sup>st</sup> December 2023**

**(Receipts and Payments)**

**Charity No: SC001424**



**The Church of Scotland**  
**The Presbytery of Argyll**  
**Registered Scottish Charity SC001424**

**The members of the Presbytery of Argyll (being the charity trustees as defined in section 106 of the Charities and Trustee Investment (Scotland) Act 2005) present their Annual Report for the year ended 31<sup>st</sup> December 2023.**

**Constitution**

The Presbytery of Argyll was established on 1<sup>st</sup> January 2004 by Act XI 2003 of the General Assembly of the Church of Scotland. As at 31<sup>st</sup> December 2023 the Presbytery comprised the ministers of the 20 Charges within the bounds of Presbytery, the representative elders nominated by the Kirk Sessions of the 34 congregations within the bounds and other ministers and elders in accordance with the provisions of sections 11 to 14 and 20 to 28 of Act III 2000 Consolidating Act anent Church Courts (as amended), section 5(2) of Act II 2000 Consolidating Act anent Ministry (as amended) and section 5 of Act I 2006 anent Presbytery Membership. The Presbytery has elected corresponding members who are ineligible to vote and who have no say in the general control and management of the administration of the Presbytery. As at 31<sup>st</sup> December 2023 there were 79 members (the charity trustees) of Presbytery (including retired ministers).

The principal office bearers of Presbytery during 2023 were:



The Clerk was a member of Presbytery and is remunerated as Clerk. His Contract of Employment (which included remuneration provisions) was terminated on 31<sup>st</sup> Dec 2023 when he became redundant.

The Presbytery office was at the Presbytery Clerk's address: 59 Barone Road, Rothesay, Isle of Bute PA20 0DZ

With the exception of [redacted] who was remunerated as Clerk none of the members were remunerated for their services although every member was entitled to a refund of any expenses he or she incurred in the performance of his or her duties, including attendance at Presbytery meetings.

**Finance and Reserves Policy**

The members are responsible for keeping proper accounting records reflecting the financial position of the Presbytery in accordance with the provisions of the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations for Presbytery Finance (as amended by Regulations III 2008) enacted by the General Assembly of the Church of Scotland. The Presbytery Accounts for the year ended 31<sup>st</sup> December 2023 are annexed to this Report. The Reserves Policy of the Presbytery is to hold sufficient funds to meet its known commitments. Reserves to enable Presbytery to meet its obligations under sections 5 and 9(a)(1) of Act XII, 2007 anent Care of Ecclesiastical Buildings and the deliverance of the General Assembly 2008 (Blue Book 2008 section 13 Paragraph 9.1) are being built up.

**Objectives and Activities**

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish in Scotland and beyond. It cooperates with other Churches in various ecumenical bodies in Scotland and beyond. The Presbytery of Argyll meets together to support and encourage the ministry and mission of the Church of Scotland congregations in Argyll, and to promote good governance.

The Presbytery of Argyll is an administrative and judicial court of the Church of Scotland. It has the powers and responsibilities ascribed to it by the common law, practices and procedures of the Church of Scotland and by the Acts and Regulations of the General Assembly of the Church of Scotland in force from time to time.

## **Operational Structure**

The Presbytery itself is governed by its members in accordance with Church law, practice and procedure and the Standing Orders of Presbytery. The day to day functions of Presbytery are delegated to Standing Committees which have power to make decisions in name of Presbytery. The committees and their remits are:-

*Business Committee:* Administers the business of Presbytery, nominates the Moderator of Presbytery each year, and appoints members of all the Committees. It also serves as the *Augusta Lamont Bequest Committee* which considers applications for grants and loans from the Augusta Lamont Bequest, and submits advice to Council of Assembly, who are the Trustees of the Bequest. The Bequest was given "to further the schemes of the Church of Scotland in Cowal."

*Superintendence Committee:* Carries out local review visitations to congregations; inspects, congregational records; supervises implementation of Safeguarding and Data Protection legislation

*Stewardship and Finance Committee* (including Accounts Inspection): Manages Presbytery's finances and line-manages the Treasurer.

*Property Committee:* Supervises the repair, maintenance and insurance of all congregational property and glebes, and submits recommendations to the General Trustees of the Church of Scotland.

*Ministry Committee:* Supports the Ministers, Readers, and others in ministry roles; acts in name of Presbytery in all vacancy matters.

*Mission Committee:* Supports all aspects of Mission in the Presbytery, including those aspects supported nationally by the Church and Society Council, Mission and Discipleship Council, Social Care Council, World Mission Council and Ecumenical Relations Committee.

*Trusts Committee:* Administers Presbytery's Bursary Fund and the Gillian Maclaine Bequest. Both of these are for the financial support of those training for ministry in the Church of Scotland.

## **Activities**

The Presbytery met as required for ordinary business and for the purpose of inducting ministers to Charges. The Meetings were held in a variety of ways: in-person, by Zoom and a hybrid of both. The Standing Committees met as and when required and also dealt with business by telephone and email. At each business meeting each Committee presented a Report of its activities during the preceding three months and either requested Presbytery to note the decisions taken or made recommendations to Presbytery as to particular courses of action.

The Presbytery minutes contain a detailed record of all the activities and achievements of the Presbytery and all the Deliverances of Presbytery and its Committees.

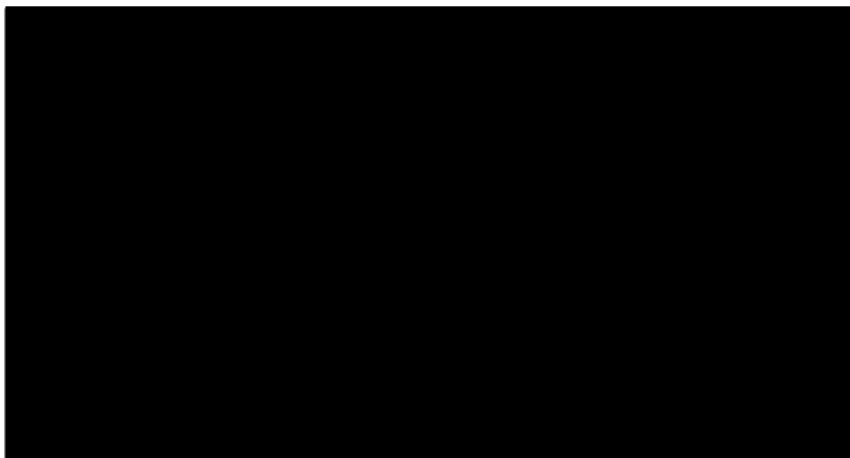
Presbytery commissioned ministers and elders to the 2023 General Assembly which was held in Edinburgh and via Zoom

Presbytery responded to all the Remits from the 2023 General Assembly.

As at 31<sup>st</sup> December 2023, 5 of the 20 Charges in Presbytery were vacant.

With effect from 1<sup>st</sup> January 2024 the Presbytery of Argyll is to be subsumed by the new Presbytery – Cleir Eilean I. The Charity Number SC001424 will then be associated with Cleir Eilean I.

Signed by order of the Presbytery




**Roll of Presbytery as at 31<sup>st</sup> December 2023**

**Ministers in Charges**

Charge	Minister
Appin I/w Lismore	
Ardchattan I/w Coll I/w Connel	
Barra I/w South Uist	
Campbeltown I/w Saddell & Carradale I/w Southend	
Cowal Kirk	
Dalriada Mid Argyll	
Glenorchy & Innishael I/w Strathfillan	
Iona I/w Kilfinichen & Kilvickeon & The Ross of Mull	
Jura I/w North & West Islay I/w South Islay	
Kilchrenan & Dalavich I/w Muckairn	
Kilmore & Oban I/w Tiree	
Kilmun, Strone & Ardentinny	
Lochgoilhead & Kilmorich I/w Strachur & Strathlachlan	
Mid Kintyre & Gigha	
Netherlorn I/w Colonsay & Oronsay	
North Mull	
Rothesay: Trinity	
United Church of Bute	
West Cowal	
West Lochfyneside	

**Ordained Local Ministers**

	
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**Ministers without a Charge**

	
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## Roll of Presbytery as at 31<sup>st</sup> December 2023 continued

### Congregation

Appin  
Ardchattan  
Barra  
Campbeltown  
Coll  
Colonsay & Oronsay  
Connel  
Cowal Kirk  
Dalriada Mid Argyll  
Gigha & Cara  
Glenorchy & Innishael  
Iona  
Jura  
Kilchrenan & Dalavich  
Kilfinichen & Kilvickeon & The Ross of Mull  
Kilmore & Oban  
Kilmun, Strone & Ardentinny (The Shore Kirk)  
Lismore  
Lochgoilhead & Kilmorich  
Mid Kintyre  
Muckairn  
Netherlorn  
North & West Islay  
North Mull  
Rothesay: Trinity  
Saddell & Carradale  
South Islay  
South Uist  
Southend  
Strachur & Strathlachlan  
United Church of Bute  
Tiree  
West Cowal  
West Lochfyneside

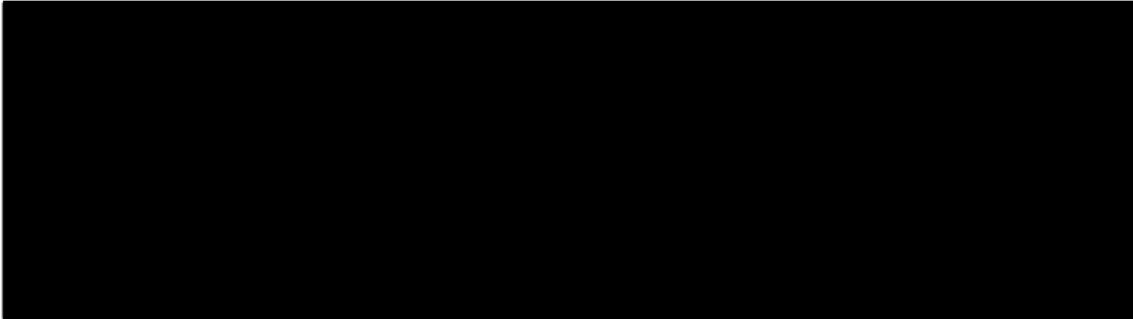
### Presbytery Elder



**Roll of Presbytery as at 31<sup>st</sup> December 2023 continued**

**Additional Elders**

**Additional Elders**



**Retired Ministers**

**Retired Ministers**



**Others Who Have Served in 2023 or part thereof**

Rev Andrew Campbell



**Presbytery of Argyll**

**Charity No: SC001424**

**Report of the Independent Examiner**

**Independent Examiner's Report to the Trustees of Presbytery of Argyll**

I report on the accounts of the charity for the period of 1st January 2023 to 31st December 2023 which are set out on pages 8 to 10

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required

in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent Examiner's Statement**

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met.

**Name:**

**Date:**

4/9/24

**Address:** EMBAC Accountancy  
1 Stag Chambers  
Lorne Street  
Lochgilphead  
PA31 8LU

**Presbytery of Argyll (SC001424)**  
**Receipts and Payments Account**  
**Year ended 31<sup>st</sup> December 2023**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Endowment Funds 2023 £	Total 2023 £	Total 2022 £
<b>Incoming Resources</b>					
Investment Income	983	519	1249	2751	2345
Charitable Activities	24803			24803	23048
Augusta Lamont Bequest	6600			6600	7200
5% M & M Contributions	33582			33582	12059
Faith in Community Grants	2205			2205	6800
Grants	1000			1000	
Other Incoming Resources	4089			4089	1256
<b>Total Receipts</b>	<b>73262</b>	<b>519</b>	<b>1249</b>	<b>75030</b>	<b>52708</b>
<b>Resources Expended</b>					
Clerk's Salary	21579			21579	18864
Insurance +GDPR +Hall Hires	3479			3479	3649
Equipment	460			460	1423
General Travel Expenses	5844			5844	3527
Accommodation	981			981	294
Youth Ministry Travel	4552			4552	3703
Youth Ministry Expenses	1096			1096	382
Faith in Community Projects	5625			5625	7809
Property Inspections + Fees	20950			20950	15914
Local Ministry Support	2067			2067	2385
Postage, Printing, Stationary	1019			1019	485
Grants and Bursaries	1750			1750	1200
Ministries Support Expenses	6311			6311	2935
Conference	8695			8695	
Miscellaneous	1240			1240	215
<b>Total Payments</b>	<b>85648</b>			<b>85648</b>	<b>62785</b>
<b>Net Incoming Resources</b>	<b>-12386</b>	<b>519</b>	<b>1249</b>	<b>-10618</b>	<b>-10077</b>
<b>Inter Fund Transfers</b>		<b>-515</b>	<b>-1235</b>	<b>-1750</b>	<b>-1200</b>
<b>Total Funds Brought Forward</b>	<b>75149</b>	<b>1825</b>	<b>2203</b>	<b>79177</b>	<b>90455</b>
<b>Total Funds Carried Forward</b>	<b>62763</b>	<b>1829</b>	<b>2217</b>	<b>66809</b>	<b>79178</b>

**Presbytery of Argyll (SC001424)**

**Statement of Balances**

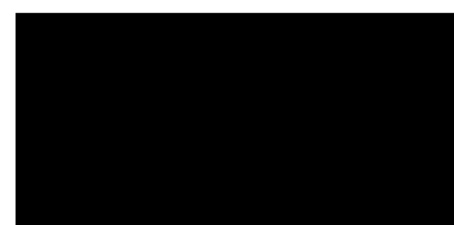
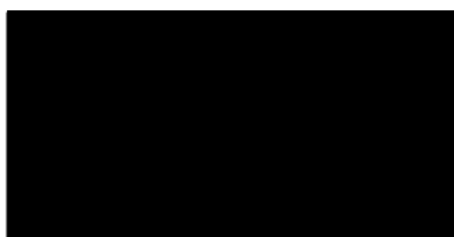
**as at 31<sup>st</sup> December 2023**

<b>Bank Accounts</b>	<b>2023 Unrestricted £</b>	<b>2023 Restricted £</b>	<b>2023 Endowment (Gillian Maclaine) £</b>	<b>2023 Total £</b>	<b>2022 Total £</b>
Opening Bank Balances	75149	1825	2203	79177	90454
Receipts	73262	519	1249	75030	52708
Transfer Between Funds		-515	-1235	-1750	-1200
Payments	85648			85648	62785
<b>Closing Balances</b>	<b>62763</b>	<b>1829</b>	<b>2217</b>	<b>66809</b>	<b>79177</b>

<b>General Purpose Investments</b>	<b>Units</b>	<b>Fund</b>	<b>Cost of Units £</b>	<b>2023 Valuation £</b>	<b>2022 Valuation £</b>
Church of Scotland Income Fund	1495	Reserve	15576	16385	15787
Church of Scotland Income Fund	470	General	5015	5151	4963
Church of Scotland Deposit Fund		General			25325
Church of Scotland Deposit Fund		Property			29

<b>Restricted Purposes Investments</b>	<b>Units</b>	<b>Fund</b>	<b>Cost of Units £</b>	<b>2023 Valuation £</b>	<b>2022 Valuation £</b>
Church of Scotland Growth Fund	877	Bursary	2717	5113	4736
Synod Trust Committee Bursary	829	Bursary	6358	9086	8754
Synod Trust Committee Gillian MacLaine	2497	Gillian MacLaine Bequest	20246	27367	26368

**Liabilities at year end: Ordinary Creditors Nil**



**Presbytery of Argyll SC001424**  
**Notes to Financial Statements**  
**for the year ending 31<sup>st</sup> December 2023**

**Fund accounting:**

**Unrestricted Funds**

Of the funds held in the Church of Scotland Accounts there are three funds which are held as unrestricted for the conduct of charitable activities of the Presbytery, these being the Income Fund, the Deposit Fund and the Property Account. The latter Property fund has been ring-fenced by the Trustees for meeting costs of property inspections.

**Restricted Funds**

There are various restricted funds:

*Bursary Income Fund:* Awards grants to Ministers and Readers in training

*Gillian MacLaine Bequest:* Awards grants to Ministers in training

*Bursary Growth Fund:* Awards grants to Ministers in training

(i) Investment Income	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	2023 Total £	2022 Total £
Interest received	983	519	1249	2751	2467

(ii) Incoming Resources from Charitable Activities	Unrestricted Funds £	2023 Total £	2022 Total £
Assessments from congregations	24803	24803	23048

<b>(iii) Employees:</b>	<b>Employment costs</b>	<b>2023</b>	<b>2022</b>
		£	£
	Wages and salaries	21579	18864
	No employee received emoluments of more than £60,000.		

<b>Number of employees</b>	<b>2023</b>	<b>2022</b>
	Number	Number
	1	1

**Related party transactions**

The cost of remuneration for the Presbytery Clerk [REDACTED] amounted to £21579 for the year.

Travel and Accommodation expenses totalling £5844 were paid to trustees/members for travel on behalf of the Presbytery.