

**The Church of Scotland**  
**Lismore Parish Church**

**Trustees' Annual Report**  
**and**  
**Congregational Accounts**  
**for the year ended**  
**31<sup>st</sup> December 2022**  
**(Receipts and Payments)**

**Congregation No: 211308**

**Charity No: SC030972**

**Reference and Administrative Information**

**Charity Name:** Lismore Parish Church

**Charity Registration Number:** SC030972

**Congregational Reference Number:** 211308

**Contact Address:**



**Trustees (Kirk Session):**



**Bankers:** Royal Bank of Scotland  
George Street  
Oban  
Argyll  
PA34 5SB

# Trustees Annual Report — Year ended 31<sup>st</sup> December 2022

## Structure, Governance and Management

### Governing Documents

The Church is administered in accordance with the terms of the Unitary Constitution.

### Recruitment and appointment of Trustees

Members of the Kirk Session are charity trustees. The Kirk Session members are the elders of the Church who are chosen from those members of the Church who are considered to have appropriate gifts and skills. The Minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

### Organisational Structure

The Kirk Session, which meets up to 5 times per year, is responsible for the spiritual and management affairs of the Church. Certain responsibilities are delegated to the Treasurer and Property Convener.

### Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, Reformed in tradition and Presbyterian in policy. 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 of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond. Lismore Parish Church holds a Service of Worship each Sunday and is linked with Appin,

## Achievement and Performance

During the year average attendance at morning worship was 18

### Financial Review

The principal source of income is from weekly offerings.

The total funds held (locally) by the Church increased over the year by £11195 with no liabilities.

### Reserves Policy

It is the Trustees' policy to hold Reserves of £5,000, which is approximately six months expenditure. However, due to the difficult financial position this level of reserves cannot always be maintained.

## Sustainability Statement

'Stewardship Awareness' is brought to the congregation's attention with the aim of increasing congregational involvement and attendance as well as Offerings.

We continue to try to reduce our overall costs but are fully aware of the difficulties involved.

## Statement of Trustees' Responsibilities

The Trustees must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The Trustees are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf, ..... Date: .

**Lismore Parish Church**  
**Charity No: SC003718**

**Report of the Independent Examiner**

**Independent Examiner's Report to the Trustees of Lismore Parish Church**

I report on the accounts of the charity for the year ended 31<sup>st</sup> December 2022 which are set out on pages 6 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**

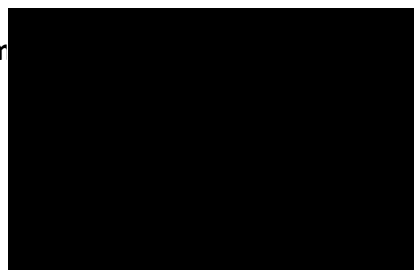
In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

- 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: \_\_\_\_\_ 2023

# Lismore Parish Church

## Receipts and Payments Account Year ended 31<sup>st</sup> December 2022

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2002 £	Total 2021 £
<b>Receipts</b>					
Donations	8877			8877	7967
Legacies					
Gift Aid Received	3574			3574	
Activities for Generating Funds	352			352	
Bank & Deposit Interest	60			60	2
Investment Income	481			481	530
Receipts from General Trustees	11550			11550	
Other Receipts	203			203	1123
<b>Total Receipts</b>	<b>25097</b>			<b>25097</b>	<b>9622</b>
<b>Payments</b>					
Cost of Generating Funds	<b>Nil</b>			<b>Nil</b>	<b>Nil</b>
Charitable Activities	12694			<b>12694</b>	<b>11388</b>
Governance Costs					
<b>Total Payments</b>	<b>12694</b>			<b>12694</b>	<b>11388</b>
<b>Excess Receipts over Payments before Transfers</b>	<b>12403</b>			<b>12403</b>	<b>11388</b>
<b>Transfers</b>	0			0	0
<b>Excess Receipts over Payments for the Year</b>	<b>12403</b>			<b>12403</b>	<b>11388</b>

**Lismore Parish Church**  
**Statement of Balances**  
**as at 31<sup>st</sup> December 2022**

	<b>Unrestricted Funds £</b>	<b>Restricted Fuds £</b>	<b>Endowment Funds £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
<b>Opening Balance</b>	4054			<b>4054</b>	<b>5820</b>
Receipts	25097			25097	9622
Payments	12694			12694	11388
<b>Closing Balance</b>	<b>16457</b>			<b>16457</b>	<b>4054</b>

The Accounts were approved by the Trustees on 2023

For and on behalf of the Trustees: ..... Moderator

..... Treasurer

# Lismore Parish Church

## Notes to the Accounts

### 1. Trustee Remuneration and Related Party Transactions

██████████ was reimbursed £514 for expenses

### 2. Movement in Funds

	At 1 <sup>st</sup> Jan 2022 £	Receipts £	Payments £	Transfers £	At 31 <sup>st</sup> Dec 2022 £
<b>Unrestricted Funds</b>					
General Fund	4054	25097	12694		16457
Fabric Fund	6054	588	1796		4846
Bell Fund	170	0	0		170
<b>Total Funds</b>	<b>10278</b>	<b>25685</b>	<b>14490</b>		<b>21473</b>

### 3. Analysis of Receipts

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
Donations	6011			6011	8528
Open Plate	3421			3421	1092
Interest	541			541	2
HMRC	3574			3574	
General Trustees	11550			11550	
	<b>25097</b>			<b>25097</b>	<b>9622</b>

#### 4. Analysis of Payments

	Unrestricted Funds 2022 £	Restricted Funds 2022 £	Endowment Funds 2022 £	Total 2022 £	Total 2021 £
<b>Charitable Activities</b>					
Ministries & Mission	8763			<b>8763</b>	9707
Presbytery Dues	213			<b>213</b>	
Minister's Expenses	514			<b>514</b>	
Other Staffing Costs (Honorarium)				<b>0</b>	700
Fabric Repairs and Maintenance	508			<b>508</b>	
Shared Charge Costs				<b>0</b>	68
Heat and Light	561			<b>561</b>	321
Insurance	1695			<b>1695</b>	530
Other Expenses	290			<b>290</b>	62
3 <sup>rd</sup> Party Collections	150			<b>150</b>	
<b>Total Payments</b>	<b>12694</b>			<b>12694</b>	11388
<b>Governance Costs</b>					
Independent Examiner's Fees	<b>Nil</b>			<b>Nil</b>	Nil
<b>Other Payments</b>					
Purchase of Assets	<b>Nil</b>			<b>Nil</b>	Nil
Purchase of Investments	<b>Nil</b>			<b>Nil</b>	Nil



## 5. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all Ministers Stipends and Employer's contributions for National Insurance , Pension, and Housing and Loan Fund.

Ministers Stipends are paid in accordance with the National Stipend Scale, which is related to years of service.

For the year under review the minimum stipend was £28700 and the maximum stipend in the 5th and subsequent years was £35269.

## 6. Collections for Third Parties

£150 – Scottish Air Ambulance

## 7. Fabric Funds held by Church of Scotland General Trustees and the Investors Trust

	At 1 <sup>st</sup> January 2022 £	Receipts £	Payments £	Transfers £	At 31 <sup>st</sup> December 2022 £
Consolidated Fabric Fund Capital	3943				3943
Consolidated Fabric Fund Revenue	29713	315	55		29973
Deposit Fund	9143				9143
Total held by Church of Scotland	<b>42799</b>				<b>43059</b>

The Capital of the the Consolidated Fabric Fund of £3943 had a market value of £6072 at 31<sup>st</sup> December 2022.

Investors Trust Growth Fund – 4373 units originally costing £14999.39 had a market value of £23614 at 31<sup>st</sup> December 2022.