

**The Church of Scotland**

**ALYTH PARISH CHURCH**

**STATEMENT OF BALANCES**

**FOR THE YEAR ENDED**

**31st DECEMBER 2023**

**Congregational Number; 271596**

**Scottish Charity Number SC 000540**

## **Reference and Administrative Information**

Charity name: ALYTH PARISH CHURCH OF SCOTLAND  
Charity Registration Number: SC000540 Congregation Number 271596  
Contact Address: Mrs Linda Messer  
2 Isla Grove  
Alyth PH11 8HB

## **Trustees**

### **Kirk Session Members**

Mr Bruce Ballantine, Mr Graham Carr, Mr Derek Colley, Mrs Margaret Colley, Rev Michael Erskine, Mr Pat Ewart, Mr Alan Fegan, Mrs Moira H Ferguson, Mrs Catherine Laird, Mrs MacFarlane, Mrs Fiona Mitchell, Mr Danny Mackenzie, Miss Elsaidh Mollison, Mrs Elizabeth Norrie, Sir Andrew Ogilvy-Wedderburn, Mr George Robertson, Mrs Olivia Robertson, Mr John Smith, Mr Steven Tait, Mrs Morag Thomson, Mr Graham Wands, Mrs Valarie Waring, Mrs Anne White

### **Congregational Board Members**

Rev Michael Erskine, Mrs Ruth Jolly, Mrs Linda Messer, Miss Elsaidh Mollison, Mr Danny Mackenzie, Mr George Robertson, Mr John Smith, Mr Steven Tait, Mrs Audrey Young, Mr Bruce Ballentine

### **Principal Office Bearers**

Minister	Rev. Michael Erskine
Session Clerk	Mr. Steven Tait
Clerk to the Board	Mr Bruce Ballentine
Treasurer	Mrs Linda Messer

### **Bankers**

The Royal Bank of Scotland  
Blairgowrie  
PH10 6AD

### **Independent Examiner**

Mr Keith Glass  
KWG Accountancy Ltd  
Alyth  
PH11 8AN

## **Structure, Governance and Management**

### **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 cooperates with other Churches in various ecumenical bodies in Scotland and beyond.

### **Achievements and Performance**

During the current year, the Annual Kirk Shop was an enormous success this event joined with a coffee morning and a Christmas Shop achieved a fundraising total of £14,600. The Church also has been able to engage with an Organist who visits once a month to play the organ for us.

### **Future Changes due to Presbytery Re-Organisation.**

The Church of Scotland is now holding annual reviews of the respective Presbytery Plans, as it sits just now, we are in a position of deferred linkage with Rattray with Kirkmichael and Straloch & Glenshee becoming a Union with Rattray at such a point that either charges become vacant or in lieu of one of the charges becoming vacant the current Minister agrees to the changes taking place. This linkage will reduce our costs associated with Ministerial expense as we will no longer have a full-time minister assigned to the parish. As noted, there is now a position of annual review, which encompasses building category status, at present we remain as a Category A building, The new Presbytery of Perth is now up and running and is starting to function with a Full Time Presbytery Clerk and now a newly appointed full time Presbytery Building Officer.

### **Financial Review**

The current year's receipts were improved by excellent income from the Kirk Shop. These receipts were the highest achieved since its inception. A great coffee morning and a Christmas shopping experience added to our funds.

Donations and plate offerings continued to decline over the period due to a declining congregation. We have been awarded a grant to help with the electrification of the clock winding system and are applying for further grants to enable us to have the clock chiming the hours.

### **Governing Document**

The Church is administered in accordance with the terms of the Deed of Constitution.  
(Unitary Form)



## Recruitment and Appointment of Trustees

Members of the Kirk Session and the Congregational Board are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the church who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery. The Congregational Board is appointed from within the congregation, and members of the congregation are invited to nominate individuals, who are believed to have the skills and commitment to contribute to the management affairs of the Church, to become members of the Board. Board Members are then appointed at the Stated Annual Meeting and serve for a period of three years after which they must seek re-election at the next Stated Annual Meeting.

## Organisational Structure

The Congregational Board is chaired by the minister and meets bi-monthly and is responsible for temporal matters. Certain responsibilities are delegated to the Treasurer, Property Convenor and Fund-raising Committee as appropriate.

The Kirk Session is responsible for the spiritual affairs within the Church. The Kirk Session has a pattern of monthly meetings but meets as often as it is needed to perform its duties.

The minister of the congregation is *ex officio* the Moderator of the Kirk Session. The minister is *ex officio* the Chairperson of the Congregational Board but may decline in which case the Board elects one of its numbers to be Chairperson.

The congregation must hold an annual meeting, as provided for in the Acts of the General Assembly Act 11 1994, to receive the Annual Accounts.

## Reserves Policy

At the year end the Church held the following monies in reserves.

Bank and Cash £49,753. Designated Funds of £10,797 and restricted funds of £14.363

This level of reserves just meets the Trustees policy to hold reserves of approximately 12 months expenditure. This improvement is mainly due to the excellent performance of the Kirk Shop.

There are shares with a market value of £46,786 held by the General Trustees for the restricted purposes of Capital Expenditure. Some of this will be used to upgrade the Church Manse which has developed some serious central heating issues that need dealing with in an urgent manner.

The Church has a programme of future planned expenditure on the church and related buildings; this expenditure is categorised under several headings, e.g., urgent, short term and long term, which is reviewed regularly.

## **Statement of Trustees' Responsibilities**

The members of the Kirk Session / Congregational Board must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk Session / Congregational Board 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 the safeguard of 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,



Steven Tait  
Session Clerk

Date: 12<sup>th</sup> February 2024



**Independent Examiner's Report to the Trustees of Alyth Parish Church, registered Charity No. SC000540 on the accounts of the Charity for the period 1 January 2023 to 31 December 2023 set out on the attached pages.**

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

**Respective responsibilities of trustees and examiner**

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 matters have come to my attention.

**Basis of Independent examiner's statement**

An examination is conducted 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 accounts.

**Independent examiners statement**

In the course of my examination, no matter has come to my attention.

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 44 (1) 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 or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Name: 

Keith Glass

KWG Accountancy Services

89 Airlie Street

Alyth

PH11 8AN

Date: 21/03/2024

**Alyth Parish Church of Scotland**  
**Receipts and Payments Account**  
**Year Ended 31 December 2023**

	Note	Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
		£	£	£	£
<b>Receipts</b>					
Donations	3	52635	200	52835	55200
Activities for generating funds	4	14642	100	14742	9427
Legacies	5				6000
Bank and Deposit Interest		1090	13	1103	150
Investment Income		920	500	1420	1235
		<b>69287</b>	<b>813</b>	<b>70100</b>	<b>72011</b>
Other Receipts	6	901		901	2165
Receipts from general Trustees	7	611		611	2582
Grants	8		2000	2000	
Receipts Affiliated Organisations	9		2563	2563	
<b>Total Receipts</b>		<b>70799</b>	<b>5376</b>	<b>76175</b>	<b>76758</b>
<b>Payments</b>	10				
Costs of generating funds		673		673	1100
Charitable activities		53600		53600	70536
Governance costs		200		200	150
<b>Total payments</b>		<b>54473</b>	<b>0</b>	<b>54473</b>	<b>71786</b>
<b>Excess receipts and payments before transfers.</b>		<b>16326</b>	<b>5376</b>	<b>21702</b>	<b>4973</b>
<b>Transfers</b>		10068	-10068	0	0
<b>Excess of Receipts over Payments for the year</b>		<b>26394</b>	<b>-4692</b>	<b>21702</b>	<b>4973</b>

**Alyth Parish Church of Scotland**  
**Statement of Balances, Assets and Liabilities**  
**Year Ended 31 December 2023**

	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
<b>Bank &amp; Deposit Balances</b>				
Brought Forward	34156	19056	53212	48,238
Movement in year Excess of Receipts over Payments	26394	-4692	21702	4,973
Bank & Deposit balances carried forward	<b>60550</b>	<b>14364</b>	<b>74914</b>	<b>53,211</b>

<b>Investments at market value</b> (cost £32,040)	42,325	42,325	40,020
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**Assets**

Donation		100
GASDS	1,925	1,801
Gift Aid Tax October to December 2023	1,549	1,613
	<b>3,474</b>	<b>3514</b>

**Liabilities**

Ministers Expenses	80	240
Donation sent to Alyth Christmas lights	168	139
Organist December	325	325
Inspection of accounts	200	150
Cleaning	252	338
	<b>1,025</b>	<b>1,192</b>

**The Accounts were approved by the Kirk Session and the Financial Board on**

For and on behalf of the Kirk Session and Financial Board


 Session Clerk

Steven Tait  

 Treasurer

Linda Messer



**Alyth Parish Church of Scotland**  
**Notes to the Accounts**  
**Year Ended 31 December 2023**

	Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
<b>3 Analysis of Donations</b>				
WFO Scheme(non gift aid)	9,886		9,886	10,278
Gift Aid Donations	25,902		25,902	28,542
Tax Recovered	8,597		8,597	8,701
Ordinary Offerings(Plate)	6,223		6,223	6,376
Other Offerings, Donations	2,027	200	2,227	1,303
National Giving Day			0	0
	<b>52,635</b>	<b>200</b>	<b>52,835</b>	<b>55,200</b>
<b>4 Analysis of Activities for generating funds</b>				
Church Shop	13,677	100	13,777	8,100
Coffee Morning	947		947	850
Contribution from Amazon Smile	18		18	5
Golden Trail			0	472
	<b>14,642</b>	<b>100</b>	<b>14,742</b>	<b>9,427</b>
<b>5 Legacies</b>				
General Legacy			0	1,000
Legacy for External Building Works			0	5,000
	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,000</b>
<b>6 Analysis of Other Receipts</b>				
Life and Works Magazine Collection			0	112
Pulpit fees	60		60	120
Weddings and Funerals	841		841	1,076
Return of Senior Sunday School Monies		0	0	857
	<b>901</b>	<b>0</b>	<b>901</b>	<b>2,165</b>
<b>7 Analysis of Trustee Receipts</b>				
Sickness Cover for Minister			0	795
Fuel Costs from Revenue Fabric Fund	611	0	611	1,787
	<b>611</b>	<b>0</b>	<b>611</b>	<b>2,582</b>
<b>8 Analysis of Grants</b>				
Alyth Development Trust				
Grant for Church clock mechanisation		2,000	2,000	
	<b>0</b>	<b>2,000</b>	<b>2,000</b>	<b>0</b>
<b>9 Analysis of Affiliated Organisation Receipts</b>				
Primary Sunday Scholl Bank balance		2,563	2,563	
	<b>0</b>	<b>2,563</b>	<b>2,563</b>	<b>0</b>

**Alyth Parish Church of Scotland**  
**Statement of Balances - Notes to the Accounts**  
**Year Ended 31 December 2023**

**1 Trustee Remuneration and related party transactions**

During the year 2 trustees received reimbursement of expenses totalling £2,366 no trustee or a person related to a trustee had any personal interest in any contract transaction entered into by the Charity during the year. No trustee received any remuneration.

**2. Movement in Funds**

		Receipts	Payments	Transfers	Total
	£	£	£	£	£
<b>Unrestricted funds</b>					
Reserve Fund	10602				10602
Mission Fund	326	1		-327	0
Benevolent Fund	781	2		-783	0
Designated J Sibbald Clark Fund		723		10068	10791
General Fund	22,448	70073	54,473	1,110	39,158
	<u>34157</u>	<u>70799</u>	<u>54473</u>	<u>10068</u>	<u>60551</u>
<b>Restricted Funds</b>					
Dick Poor Fabric Fund	5000				5000
Sunday School fund		2763			2763
Clock Fund		2000			2000
Organ Fund		100			100
Ann Olsen Fund	1000				1000
J Sibbald Clark Fund	3500				3500
J Sibbald Clark Fund (Church)	9555	513		-10068	0
	<u>19055</u>	<u>5376</u>	<u>0</u>	<u>-10068</u>	<u>14363</u>
<b>Total Funds</b>	<u><b>53212</b></u>	<u><b>76175</b></u>	<u><b>54473</b></u>	<u><b>0</b></u>	<u><b>74914</b></u>

**Purposes of Designated Funds**

The Mission Fund was monies set aside to be used for projects with in the community. Now closed.  
The Benevolent Fund was monies set aside to provide emergency funds to parishioners. Now closed  
The J Sibbald Clark Church Fund has been redesignated by Trustees as a designated Fund

**Purposes of Restricted Funds**

The Trustee J Sibbald Clark Funds are to be used for educational purposes  
The Dick Poor Fabric Fund is for the maintenance of the external structure of the Church  
The Ann Olsen Fund to maintain the Church's Piano  
The Clock Fund is a grant obtained to electrify the winding of the Church clock and bells  
The Sunday School Fund is the balance of the Sunday School Funds.  
The Organ fund is a donation specifically made to assist with organ maintenance.

**Alyth Parish Church of Scotland**  
**Notes to the Accounts**  
**Year Ended 31 December 2023**

	Unrestricted Funds 2023	Restricted Funds 2023	Total 2023	Total 2022
	£	£	£	£
<b>10 Analysis of Payments</b>				
<b>Costs of generating funds</b>				
Shop Room Hire	500		500	1,100
Coffee Morning Room Hire	100		100	
Offering Envelopes	73		73	0
	<b>673</b>	<b>0</b>	<b>673</b>	<b>1,100</b>
<b>Charitable activities</b>				
Ministries & Mission Allocation	33,655		33,655	47,649
Presbytery Dues	902		902	934
Pulpit Supply/Moderators Fees	120		120	920
Organist	3,125		3,125	3,185
Fabric Repairs & Maintenance	2,197		2,197	2,309
Manse Maintenance	673		673	568
Council Tax	2,246		2,246	2,159
Electricity	411		411	373
Insurance	4,165		4,165	3,826
Organ & Music	386		386	2,439
Print, Stat, Postage	990		990	926
Minister's Expenses	1,200		1,200	720
Other Expenses	0		0	200
Donations to Other Organisations	1,038		1,038	278
Cleaning	858		858	884
Oil	1,553		1,553	3,038
Water	81		81	128
	<b>53,600</b>	<b>0</b>	<b>53,600</b>	<b>70,536</b>
<b>Governance Costs</b>				
	200		200	150
Independent examination	<b>200</b>	<b>0</b>	<b>200</b>	<b>150</b>
<b>Total</b>	<b>54,473</b>	<b>0</b>	<b>54,473</b>	<b>71,786</b>

**11 Minister's Stipend**

All Church Of Scotland congregations contribute to the National Stipend Fund which bears the cost of all Ministers Stipends and employers contributions for National Insurance, pension and housing and loan fund. Ministers are paid a minimum stipend of £30,135 Maximum Stipend in 5th and subsequent years of service - £37,032

**12 Collections for Third Parties**

	2023 £
Children for Peace	168
Fight for sight	168

In 2022 donations of £139 were made to RNLI and the Red Cross Ukraine Fund



## Alyth Parish Church of Scotland

### APPENDIX

#### Funds Held On Behalf Of The Congregation by the Church of Scotland General Trustees

	2023 £	2022 £
<b><u>CAPITAL ACCOUNT</u></b>		
Credit Balances held at 31 December 2023 at cost	<u>40785</u>	<u>40785</u>
Market Value of Balances at 31 December 2023	<u>46786</u>	<u>43335</u>
<b><u>REVENUE ACCOUNT</u></b>		
Credit Balance at December 2023	<u>328</u>	<u>4</u>
<b><u>DEPOSIT ACCOUNT</u></b>		
Credit Balance at December	<u>2</u>	<u>2</u>

**The Church of Scotland**

**ALYTH PARISH CHURCH**

**AFFILIATED ORGANISATIONS**

**RECEIPTS AND PAYMENTS ACCOUNTS**

**FOR THE YEAR ENDED**

**31st DECEMBER 2023**

**Airlie Street Hall Association Income and Expenditure Account**

**For Year Ended 31 December 2023**

Income	£		Expenditure	£	
	2023	2022		2023	2022
SSE	7920		Hallkeeper	1980	300
Grants	30	250	Insurance	1673	1652
Hall Hire	10277	7518	Heat/Light	2943	636
Table Hire		21	Repairs	741	802
Donation	75		Cleaning	1076	720
Interest	6		Depreciation	2056	800
			Water	627	609
			Misc	648	274
			Surplus Deficit	6564	1996
	<u>18308</u>	<u>7789</u>		<u>18308</u>	<u>7789</u>

**Balance Sheet as at 31 December 2023**

Balance b/f	15151	12804	Bank	12530	9402
Creditors		351	Fixtures and Fittings	726	968
			Additions	<u>5492</u>	
				6218	
Surplus/Deficit	6564	1996	Depreciation	<u>1554</u>	<u>242</u>
				4664	726
			Heating System	5023	5581
			Depreciation	<u>502</u>	<u>558</u>
				4521	5023
	<u>21715</u>	<u>15151</u>		<u>21715</u>	<u>15151</u>