

**The Church of Scotland**

**ALYTH PARISH CHURCH**

**RECEIPTS AND PAYMENT ACCOUNTS**

**FOR THE YEAR ENDED**

**31 DECEMBER 2024**

**Congregation No: 271596**

**Scottish Charity No: 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 (to 30<sup>th</sup> November 2024), Mr Alan Fegan, Mrs Moira H Ferguson, Mrs Catherine Laird, Mrs MacFarlane, Mrs Fiona Mitchell, Mr Danny Mackenzie, Miss Elasaïdh 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, Rev Alistair Cowper (from 1<sup>st</sup> December 2024)

### Congregational Board Members

Rev Michael Erskine (to 30<sup>th</sup> November 2024), Mrs Ruth Jolly, Mrs Linda Messer, Miss Elasaïdh Mollison, Mr Danny Mackenzie, Mr George Robertson, Mr John Smith, Mr Steven Tait, Mrs Audrey Young, Mr Bruce Ballantine Rev Alistair Cowper (from 1<sup>st</sup> December 2024)

### Principal Office Bearers

Minister	Rev. Michael Erskine (retired 30 <sup>th</sup> November 2024)
Interim Moderator	Rev Alistair Cowper
Session Clerk	Mr. Steven Tait
Clerk to the Board	Mr Bruce Ballantine
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 £15,204. At the end of the year our long serving Minister, Michael Erskine retired and we gave him a good send off.

The Session is currently discussing the appointment of a locum minister to cover services until we can recruit a replacement minister, this has now been agreed and we are glad to secure the services of the Rev. Brian Ramsay in this respect we look forward to both working and worshipping with Brian in the future his appointment starts on the 9<sup>th</sup> March 2025. This will provide us with continuity going forward during our period of vacancy.

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

The Church of Scotland is now holding annual reviews of the respective Presbytery Plans, the most recent revision to the Perth Presbytery Plan, affects us as noted, The Churches of Kirkmichael Straloch & Glenshee are to become a Union with Rattray, which in turn will be a linked Charge with Alyth, at this time there is a desire to form a Union with Kilry (Isla Parishes) which is still not finalised and requires consultation and dialogue before and changes on this are made. This forms part of the Presbytery 5 year plan being submitted to 121. This is all deferred until all charge/s become vacant or in lieu of one of the charges becoming vacant the current Minister agrees to the changes taking place. This linkage / Union 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, .

### **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.

The work on the clock has been nearly completed and it now is sound out the hours and does not need winding there is some work re regulation of the time that needs completing but monies are in hand to cover this.



Donations and plate offerings continued to decline over the period due to a declining congregation. Additional costs were incurred on the Manse in the year to replace the central heating boiler that was at the end of its useful life and a full review of the manse will be made to assess the costs of upgrading it to meet the new rental requirements for the next incumbent.

## **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 £50,388 Designated Funds of £12,375 and restricted funds of £12,851. The Church also holds shares with a market value of £44,450 for general and educational purposes.

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 £51,202 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 2025



**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 2024 to 31 December 2024 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 MARCH 2025

**Alyth Parish Church of Scotland**  
**Receipts and Payments Account**  
**Year Ended 31 December 2024**

	Note	Unrestricted Funds	Restricted Funds	Total 2024	Total 2023
		£	£	£	£
<b>Receipts</b>					
Donations	3	50388	2460	52848	52835
Activities for generating funds	4	15204		15204	14742
Legacies	5	500		500	0
Bank and Deposit Interest		1666		1666	1103
Investment Income		1673		1673	1420
		<b>69431</b>	<b>2460</b>	<b>71891</b>	<b>70100</b>
Other Receipts	6	1380		1380	901
Receipts from general Trustees	7	0		0	611
Grants	8	0	10238	10238	2000
Receipts Affiliated Organisations	9	0		0	2563
<b>Total Receipts</b>		<b>70811</b>	<b>12698</b>	<b>83509</b>	<b>76175</b>
<b>Payments</b>					
Costs of generating funds	10	650		650	673
Charitable activities		67742	13780	81522	53600
Governance costs		200		200	200
<b>Total payments</b>		<b>68592</b>	<b>13780</b>	<b>82372</b>	<b>54473</b>
<b>Excess receipts and payments before transfers.</b>		<b>2219</b>	<b>-1082</b>	<b>1137</b>	<b>21702</b>
<b>Transfers</b>				<b>0</b>	<b>0</b>
<b>Excess of Receipts over Payments for the year</b>		<b>2219</b>	<b>-1082</b>	<b>1137</b>	<b>21702</b>



**Alyth Parish Church of Scotland  
Statement of Balances, Assets and Liabilities  
Year Ended 31 December 2024**

	Unrestricted Funds £	Restricted Funds £	2024 £	2023 £
<b>Bank &amp; Deposit Balances</b>				
Brought Forward	60544	14364	74908	53,212
Movement in year Excess of Receipts over Payments	2219	-1082	1137	21,702
Bank & Deposit balances carried forward	<b>62763</b>	<b>13282</b>	<b>76045</b>	<b>74,914</b>

<b>Investments at market value</b> (cost £32,040)	44,450	44,450	42,325
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**Assets**

GASDS	1,720	1,925
Gift Aid Tax October to December 2024	1,600	0
Worship Places Grant Scheme	2,500	0
	<b>5,820</b>	<b>1925</b>

**Liabilities**

Ministers Expenses	0	80
Donation sent to Alyth Christmas lights	0	168
Organist December	0	325
Inspection of accounts	200	200
Cleaning	254	252
	<b>454</b>	<b>1,025</b>

**The Accounts were approved by the Kirk Session and the Financial Board on 12th February 2025**

For and on behalf of the Kirk Session and Financial Board



Session Clerk

Steven Tait



Treasurer

Linda Messer

**Alyth Parish Church of Scotland**  
**Statement of Balances - Notes to the Accounts**  
**Year Ended 31 December 2024**

**1 Trustee Remuneration and related party transactions**

During the year 1 trustee received reimbursement of expenses totalling £3,258 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
Designated J Sibbald Clark Fund	10791	1584			12375
General Fund	39,151	69227	-68,592		39,786
	60544	70811	-68592	0	62763
<b>Restricted Funds</b>					
Dick Poor Fabric Fund	5000	0	0	0	5000
Sunday School fund	2764	0	0	0	2764
Clock Fund	2000	10238	-11220		1018
Organ Fund	100		-100		0
Ann Olsen Fund	1000				1000
J Sibbald Clark Fund	3500				3500
Mike's Fund		2460	-2460		0
	14364	12698	-13780	0	13282
<b>Total Funds</b>	<b>74908</b>	<b>83509</b>	<b>-82372</b>	<b>0</b>	<b>76045</b>

**Purposes of Designated Funds**

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.

Mike's Fund was set up for the retiral of he current minister.

The Airlie Street Hall Management Committee includes the Minister, Session Clerk and the Chairman of the Board.

**Alyth Parish Church of Scotland**  
**Notes to the Accounts**  
**Year Ended 31 December 2024**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<b>3 Analysis of Donations</b>				
WFO Scheme(non gift aid)	8,301		8,301	9,886
Gift Aid Donations	27,181		27,181	25,902
Tax Recovered	8,384		8,384	8,597
Ordinary Offerings(Plate)	5,859		5,859	6,223
Other Offerings, Donations	663	2,460	3,123	2,227
National Giving Day			0	0
	<b>50,388</b>	<b>2,460</b>	<b>52,848</b>	<b>52,835</b>
Restricted other offerings donation are the Minister's retirement collection				
<b>4 Analysis of Activities for generating funds</b>				
Church Shop	14,198		14,198	13,777
Coffee Morning	1,006		1,006	947
Contribution from Amazon Smile			0	18
	<b>15,204</b>	<b>0</b>	<b>15,204</b>	<b>14,742</b>
<b>5 Legacies</b>				
General Legacy	500		500	
	<b>500</b>	<b>0</b>	<b>500</b>	<b>0</b>
<b>6 Analysis of Other Receipts</b>				
Pulpit fees				60
Weddings and Funerals	1,380		1,380	841
		0		0
	<b>1,380</b>	<b>0</b>	<b>1,380</b>	<b>901</b>
<b>7 Analysis of Trustee Receipts</b>				
Fuel Costs from Revenue Fabric Fund			0	611
	<b>0</b>	<b>0</b>	<b>0</b>	<b>611</b>
<b>8 Analysis of Grants</b>				
SSE Drumderg		6,738	6,738	
micro Grant		500	500	
Heritage Grant Perth and Kinross		3,000	3,000	2,000
	<b>0</b>	<b>10,238</b>	<b>10,238</b>	<b>2,000</b>
<b>9 Analysis of Affiliated Organisation Receipts</b>				
Primary Sunday Scholl Bank balance			0	2,563
	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,563</b>
	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
<b>10 Analysis of Payments</b>				
<b>Costs of generating funds</b>				
Shop Room Hire	500		500	500
Coffee Morning Room Hire	150		150	100
Offering Envelopes			0	73
	<b>650</b>	<b>0</b>	<b>650</b>	<b>673</b>



## Alyth Parish Church of Scotland

Year Ended 31 December 2024

### APPENDIX

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

	2024 £	2023 £
<b><u>CAPITAL ACCOUNT</u></b>		
Credit Balances held at 31 December at cost	<u>40787</u>	<u>40785</u>
Market Value of Balances at 31 December	<u>51202</u>	<u>46786</u>
<b><u>REVENUE ACCOUNT</u></b>		
Credit Balance at December 31st	<u>1,351</u>	<u>328</u>

**The Church of Scotland**

**ALYTH PARISH CHURCH**

**AFFILIATED ORGANISATIONS**

**RECEIPTS AND PAYMENTS ACCOUNTS**

**FOR THE YEAR ENDED**

**31st DECEMBER 2024**

**Airlie Street Hali Association Income and Expenditure Account  
For Year Ended 31 December 2024**

**Income**

	£	£
	2024	2023
SSE	4305	7920
Grants		30
Hall Hire	11265	10277
Table Hire		
Donation	100	75
Interest	15	6
	<u>15685</u>	<u>18308</u>

**Expenditure**

	£	£
	2024	2023
Hallkeeper	1320	1980
Insurance	1679	1673
Heat/Light	2234	2943
Repairs	633	741
Renewals	12108	
Cleaning	1486	1076
Depreciation	1618	2056
Water	939	627
Misc	386	648
Surplus/Deficit	-6718	6564
	<u>15685</u>	<u>18308</u>

**Balance Sheet as at 31 December 2024**

	£	£
	2024	2023
Balance b/f	21715	15151
Creditors	511	-
Surplus/Deficit	-6718	6564
	<u>15508</u>	<u>21715</u>

	£	£
	2024	2023
Bank	7941	12530
Debtors	-	-
Fixtures and Fittings	4664	726
Additions	-	5492
	<u>4664</u>	<u>6218</u>
Depreciation	1166	1554
	<u>3498</u>	<u>4664</u>
Heating System	4521	5023
Depreciation	452	502
	<u>4069</u>	<u>4521</u>
	<u>15508</u>	<u>21715</u>