

Alyth Parish Church Of Scotland

Scotland · Charity number SC000540

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1916-02-04
Register	View on the OSCR register

Contact

Address 2 Isla Grove
Alyth
Blairgowrie
Perthshire
PH11 8HB

Website alythparishchurch.com

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: provide religious services and pastoral care to the parish of Alyth

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

Objectives: The advancement of religion.

Geography

- **Main operating location:** Perth And Kinross
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£69,265	£68,482	-	0
2024-12-31	£83,509	£82,372	-	1
2023-12-31	£76,175	£54,473	-	0
2022-12-31	£76,758	£71,786	-	0
2021-12-31	£57,657	£58,051	-	0
2020-12-31	£57,760	£77,596	-	0

Alyth Parish Church Of Scotland

Scotland - Charity number SC000540

Accounts

The Church of Scotland

ALYTH PARISH CHURCH

RECEIPTS AND PAYMENT ACCOUNTS

FOR THE YEAR ENDED

31 DECEMBER 2025

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 Derek Colley, Mrs Margaret Colley, Mr Alan Fegan, Mrs Fiona Mitchell, Miss Elasaïdh Mollison, Sir Andrew Ogilvy-Wedderburn (deceased 9th April 2025), Mr George Robertson, Mrs Olivia Robertson, Mr John Smith, Mr Steven Tait, Rev Alistair Cowper, Mr Bruce Ballentine, Mr David Robertson.

Congregational Board Members

Reverend Alistair Cowper, Mr Bruce Ballentine, Mr Steven Tait, Mrs Linda Messer, Mr John Smith (Property), Mrs Linda Messer, Miss Elasaïdh Mollison (Safeguarding/Fundraising) Mr Danny Mackenzie, Mr George Robertson, Mrs Audrey Young and Mrs Ruth Jolly (Fundraising) Mr David Robertson

Both Mrs Young and Jolly are not Trustees

Trustees retiring as of 31st December 2025

Mr Graham Carr, Mrs Moira H Ferguson, Mrs Catherine Laird, Mrs MacFarlane, Mrs Elizabeth Norrie Mr Danny Mackenzie, Mrs Morag Thomson, Mr Graham Wands, Mrs Valarie Waring, Mrs Anne White

The Kirk Session Members and the Board Members listed will be standing for re-election as trustees at the Annual General Meeting on 29th March 2026

Principal Office Bearers

Locum Minister	Rev. Brian Ramsay
Interim Moderator	Rev Alistair Cowper
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 to Change

Reverend Brian Ramsey has been our locum minister for the year and has provided an excellent service, and our parishioners are enjoying his ministry, and he will continue for 2026. The Kirk Shop and the Kirk Christmas shop raised the astonishing sum of £13,856. We also have held a coffee morning and have been using the church to provide interesting story telling evenings.

We also have donated Christmas presents and have made donations to The Samaritan's, AUGB (Ukrainian Charity) and Alyth Library as our Christmas Charities.

The Church successfully disposed of the Manse which has increased our Fabric Reserves. These will be used to purchase a replacement Manse that will require less maintenance and upgrading.

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

Strong earnings from the Kirk Shop again contributed to this year's receipts. These receipts were in line with last year's record figure. A great coffee morning and a Christmas shop added to our funds.

The work on the clock is now complete although there are outstanding niggles that are still causing concern.

Donations and plate offerings continued to decline over the period due to a declining congregation, but here was a corresponding decline in costs, which enabled us to breakeven. Next year we are aware that there will be an increase in costs due to the changes in the funding of locum cover, which will mean that we will need to take positive action to increase our funding flows.

Governing Document

The Church is administered in accordance with the Deed of Constitution (Model 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 £50,675 Designated Funds of £13,889 and restricted funds of £12,263. The Church also holds shares with a market value of £46,860 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 due to the excellent performance of the Kirk Shop.

There are shares with a market value of £55,214, and a temporary cash account of £357,524, (sale of property), held by the General Trustees for the restricted purposes of Capital Expenditure. These funds are to be used to replace the Manse.

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 are 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: 6th January 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 2025 to 31 December 2025 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... 12TH MARCH 2026

The Church of Scotland

ALYTH PARISH CHURCH

STATEMENT OF BALANCES

FOR THE YEAR ENDED

31st DECEMBER 2025

Congregational Number; 271596

Scottish Charity Number SC 000540

**Alyth Parish Church of Scotland
Receipts and Payments Account
Year Ended 31 December 2025**

	Note	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
		£	£	£	£
Receipts					
Donations	3	49,276		49,276	52,848
Activities for generating funds	4	14,643		14,643	15,204
Legacies	5	0		0	500
Bank and Deposit Interest		1,338		1,338	1,666
Investment Income		1,673		1,673	1,673
		66,930	0	66,930	71,891
Other Receipts	6	485		485	1,380
Receipts from general Trustees	7	1,851		1,851	0
Grants	8			0	10,238
Total Receipts		69,265	0	69,265	83,509
Payments					
Costs of generating funds	9	869		869	650
Charitable activities		66,720	693	67,413	81,522
Governance costs		200		200	200
Total payments		67,789	693	68,482	82,372
Excess receipts and payments before transfers.		1,477	-693	783	1,137
Transfers		-325	325	0	0
Excess of Receipts over Payments for the year		1,152	-369	783	1,137

Alyth Parish Church of Scotland
Statement of Balances, Assets and Liabilities
Year Ended 31 December 2025


	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
Bank & Deposit Balances				
Brought Forward	62,763	13,282	76,045	74,908
Movement in year Excess of Receipts over Payments 31st DECEMBER 2025 Bank & Deposit balances carried forward	1,152	-369	783	1,137
	63,915	12,913	76,828	76,045
 Investments at market value (cost £32,040)			46,860	44,450
 Assets				
GASDS			2,127	1,720
Gift Aid Tax October to December 2024			1,339	1,600
Worship Places Grant Scheme			840	2,500
			4,306	5,820
 Liabilities				
Donations to other Bodies			270	0
Inspection of accounts			200	200
Cleaning			0	254
			470	454

The Accounts were approved by the Kirk Session and the Financial Board on 23rd February 2026

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 2025

1 Trustee Remuneration and related party transactions

During the year no trustees received reimbursement of expenses, 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

	Opening Balance	Receipts	Payments	Transfers	Total
	£	£	£	£	£
Unrestricted funds					
Reserve Fund	10,602				10,602
Designated J Sibbald Clark I	12,375	1,514			13,889
General Fund	39,786	67,751	-67,789	325	40,073
	62,763	69,265	-67,789	325	64,564
Restricted Funds					
Dick Poor Fabric Fund	5,000				5,000
Sunday School fund	2,764				2,764
Clock Fund	1,018		-693	-325	0
Ann Olsen Fund	1,000				1,000
J Sibbald Clark Fund 2	3,500				3,500
	13,282	0	-693	-325	12,264
Total Funds	76,045	69,265	-68,482	0	76,828

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 Fund 2 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 and has now clc

The Sunday School Fund is the balance of the Sunday School Funds.

The Airlie Street Hall Trustees are the Minister, Session Clek and the Chairman of the Board.

Alyth Parish Church of Scotland
Notes to the Accounts
Year Ended 31 December 2025

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025	Total 2024
3 Analysis of Donations				
WFO Scheme(non gift aid)	9,695		9,695	8,301
Gift Aid Donations	23,918		23,918	27,181
Tax Recovered	7,939		7,939	8,384
Ordinary Offerings(Plate)	6,309		6,309	5,859
Other Offerings, Donations	1,415		1,415	3,123
	49,276	0	49,276	52,848
4 Analysis of Activities for generating funds				
Church Shop	13,856	0	13,856	14,198
Coffee Morning	787	0	787	
	14,643	0	14,643	14,198
5 Legacies				
General Legacy				500
	0	0	0	500
6 Analysis of Other Receipts				
Pulpit fees				
Weddings and Funerals	485		485	1,380
	485	0	485	1,380
7 Analysis of Trustee Receipts				
Locum Cost refund	700		700	
Fuel Costs from Revenue Fabric Fund	1,151		1,151	0
	1,851	0	1,851	0
8 Analysis of Grants				
SSE Drumderg				6,738
micro Grant				500
Heritage Grant Perth and Kinross				3,000
	0	0	0	10,238

Alyth Parish Church of Scotland
Notes to the Accounts
Year Ended 31 December 2025

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	2,024
	£	£	£	£
9 Analysis of Payments				
Costs of generating funds				
Shop Room Hire	700		700	500
Coffee Morning Room Hire	100		100	150
Offering Envelopes	69		69	0
	869		869	650
Charitable activities				
Ministries & Mission Allocation	41,773		41,773	37,962
Presbytery Dues	1,685		1,685	1,755
Pulpit Supply/Moderators Fees	978		978	300
Pianist	3,185		3,185	3,510
Fabric Repairs & Maintenance	2,934	693	3,628	4,314
Manse Maintenance	933		933	6,961
Clock Repairs				11,820
Web Site	600		600	50
Council Tax	1,068		1,068	2,298
Electricity/Gas	1,421		1,421	620
Insurance	4,780		4,780	4,430
Organ & Music	1,399		1,399	413
Print, Stat, Postage	1,277		1,277	1,093
Minister's Expenses	2,435		2,435	978
Ministers Retiral Event	0		0	2,154
Donations to Other Organisations	135		135	575
Cleaning	965		965	378
Oil	1,151		1,151	1,910
Water				
	66,720	693	67,413	81,522
Governance Costs				
	200		200	200
Independent examination	200		200	200
Total	67,789	693	68,482	82,372

10 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 £32,433 Maximum Stipend in 5th and subsequent years of service - £39,856

11 Collections for Third Parties

	2025
	£
Salvation Army	135
Early in January 2026	135
Alyth Library	135
AUGB(Ukrainians in UK)	
In 2024 donations of £136 were made to VSO, Eaggle Wings and Mantalk	

Alyth Parish Church of Scotland

Year Ended 31 December 2025

APPENDIX

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

	2025 £	2024 £
<u>CAPITAL ACCOUNT</u>		
Credit Balances held at 31 December at cost	<u>40,787</u>	<u>40,787</u>
Market Value of Balances at 31 December	<u>55,214</u>	<u>51,202</u>
<u>REVENUE ACCOUNT</u>		
Credit Balance at December 31st	<u>976</u>	<u>1,351</u>
<u>TEMPORARY ACCOUNT</u>	<u>357,524</u>	<u>0</u>
(Sale of Manse)		

The Church of Scotland
ALYTH PARISH CHURCH
AFFILIATED ORGANISATIONS

Airlie Street Hall

**Airlie Street Hall Association Income and Expenditure Account
For Year Ended 31 December 2025**

Receipts	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
	£	£	£	£
Solar Pannels	4,243		4,243	4,305
Hall Hire	13,818		13,818	11,265
Donation	0		0	75
Interest	13		13	15
Total receipts	18,073		18,073	15,660
Payments				
Hallkeeper	2,490		2,490	1320
Insurance	1,728		1,728	1679
Heat/Light	5,570		5,570	2234
Cleaning	819		819	
Repairs				633
Fabric Improvement/Mainte	3,163		3,163	1486
Water	1,131		1,131	939
Misc				386
Total Payments	14901		14901	8677
Excess of Receipts over Payments for the year	3,172		3,172	6,983

**Statement of Balances, Assets and Liabilities
Year Ended 31 December 2025**

	Unrestricted Funds	Restricted Funds	2025	2024
	£	£	£	£
Bank & Deposit Balances				
Brought Forward	7,941	0	7,941	12,530
Movement in year Excess of Receipts over Payments 31st December 2025	3,172	0	3,172	-4,589
Bank & Deposit balances carried forward	11,113	0	11,113	7,941
	Opening Balance	Receipts	Payments	Closing Balance
Unrestricted funds	£	£	£	£
Bank Account	6,898	15,321	-12,715	9,503
Savings Account	1,043	393	0	1,436
Petty Cash	0	2,360	-2,186	174
	7,941	18,073	-14,901	11,113