

Beith Parish Church of Scotland

Scotland · Charity number SC004660

Details

Status	Active
Legal form	Unincorporated association
Part of	The Church of Scotland (SC011353)
Registered	1902-10-02
Register	View on the OSCR register

Contact

Address	17 Kirk Road Beith Ayrshire KA15 1EA
Website	www.beithparishchurch.org

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of religion'

What the charity does: Advancement of the church in the community through ecumenical outreach activities. These include supporting the local Thrift shop and North Ayrshire food bank. Active in the local school participating in school assemblies and raking church services. Messy church has a high attendance by non church member families at the monthly meeting.

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

Objectives: The Advancement of Religion

Geography

- **Main operating location:** North Ayrshire
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£119,232	£110,022	-	0
2024-12-31	£149,950	£118,525	-	1
2023-12-31	£124,778	£135,934	-	2
2022-12-31	£109,171	£134,426	-	1
2021-12-31	£99,601	£112,273	-	1

Beith Parish Church of Scotland

Scotland - Charity number SC004660

Accounts

BEITH PARISH CHURCH OF SCOTLAND

**RECEIPTS AND PAYMENTS ACCOUNTS
AND TRUSTEES' ANNUAL REPORT
2025**

Congregation No: 120651

Scottish Charity No: SC 004660

BEITH PARISH CHURCH OF SCOTLAND

Trustees' Annual Report Year ended 31 December 2025

Reference and Administrative Information

Charity Name: BEITH PARISH CHURCH OF SCOTLAND
Charity Registration Number: SC004660
Congregation Reference No: 120651
Contact Address: 17 Kirk Road Beith KA15 1EA

Main Bankers Bank of Scotland,
Independent Examiner Fiona Christie

Principal Office Bearers

Minister - Rev Adri La Grange
Session Clerk -Dr Gordon Isbister
Asst. Session Clerk -Linda McCormack
Treasurer- John R Barrett

Trustees

Sandra Adams(to May 2025)	William Lawson
Tommy Anderson	Stewart Lindsay
Sarah Barlow	Vivienne Macdonald
John Barrett	Catherine McCarter
Elizabeth Barrett	Linda McCormack
Margaret Barrett(to March 2025)	Holly McKenzie
George Bell	Kay McPhee
Sandy Bruce(to August 2025)	Tom Magee
Margaret Broster	Emma O'Donnell
Georgina Bryson	Allan Richardson
Rhona Crawford	Peigi Robb
Susan Darroch	Martha Russell
Audrey Davison	Jim Sinclair
Edna Duncan	May Sinclair
Sandra Duncan	John Smith
Mary Elliott	Margaret Smith
Sandra Fletcher	Sandy Tulloch
Jean Gilbert	Derek Turner
Margaret Greenwood	Kathryn Turner
Lorna Grieve (to March 2025)	Catherine Wilson
Jean Hamilton (to 6th July 2025)	Pam Wilson
Dr Gordon Isbister	Kathryn Young
Robert Jamieson	Gordon Young
Lorna Lawson	Rev Adri La Grange

BEITH PARISH CHURCH OF SCOTLAND

Trustees' Annual Report (continued) **Year ended 31 December 2025**

The Trustees' present their annual report and financial statements of the charity for the year ended 31st December 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 8 to the accounts.

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 of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

Beith Parish Church is ecumenical in outlook, and supports many Charities through local ecumenical activities, in particular co-operation with the Beith thrift shop and continued support of the North Ayrshire foodbank. Beith Parish Church holds weekly Church Services with the last Sunday monthly being a family service. Care home services are also arranged. An additional early morning inter-generational service held on the first Sunday monthly, is very successful and well attended. All are supported by the choir. A Childrens corner in the Church is used each week. These initiatives reflect the low numbers of children and more integrate them into the Church. The Junior Sunday Club for Pre School and Primary age children and a Sunday Club is operated for Secondary age pupils, which now meets twice monthly in the hall. Bible studies and prayer group and a walking group have been established. "Messy Church" monthly family events continue to have a good attendance and encourage wider community outreach by involvement in the varied activities and informal worship initiatives. The Guild meet regularly and organise excellent speakers, entertainment and outings. Outreach and Social Committee organises various functions throughout the year which are enjoyable and are contributing to church finances. Beith Theatre group productions are proving very popular and successful with collaborations with other groups raising their profile in the community.

Achievements and Performance

Attendance at Communion Services was around 100 with an average weekly attendance at Church of approx 75. The attendance seems to have settled at this level. The streaming of Services online continues thanks to the AV system and the volunteers trained to operate it. The Presbytery plan has created a Grouping of Beith, Dalry, Kilbirnie and Kilwinning. It is expected in future that further co-operation will develop between the group churches. Adri has joined the Primary school parent council creating closer links with the school and community outreach. This has resulted in school services, discos and events being held in the church and hall creating contact with the parents and children, and attendance at school assemblies. A rolling programme has been ongoing, in line with the National Stewardship campaign with a month being dedicated each year. 2025 focus was on Time and a service was dedicated to the theme. 2026 will focus on Talents.

BEITH PARISH CHURCH OF SCOTLAND

Trustees' Annual Report (continued) **Year ended 31 December 2025**

Financial Review

The principal source of income is weekly offerings, either by WFO envelope, Standing order or open plate, with as many members as possible contributing by Gift Aid. These weekly offerings decreased by 1.5% to £67.8k in 2025, against the 2024 figure of £68.8k. The Social Committee Events have returned to pre pandemic levels and this is encouraging for the future. The General accounts are up by £1813, influenced by lower cleaning costs and recovery of £3,600 overcharged VAT and Climate Change levy from SSE which will return to normal costs in 2026. The General Trustees have completed the sale of the Manse field Glebe. Funds will be invested by them in the Consolidated stipend fund with excess in a Consolidated Fabric fund for our benefit in future property projects/repairs.

Investment Policy and Performance

The charity Investment objectives are to protect capital and maximise income. The investments are in Church of Scotland Investment Trust Deposits and Income Fund.

Risk Management

There is an ongoing concern that with the congregation reducing in numbers due to age profile, that a gap of general expenditure over income will transpire. Mitigation for this is our participation in the rolling Stewardship campaign focusing alternately on Time, Talents and Money to make best use of resources available. Expenditure under our control is closely monitored.

Reserves Policy

It is the Trustees policy to hold reserves of at least six months general expenditure (£50k for 2026) not including organisations designated funds as they operate own accounts. At the year end the Church held unrestricted cash funds of £89,700. This comprises £69,205 for general purposes and £1,013 designated for Property maintenance. There is £19,482 in Church Organisations designated accounts operated by them. General Reserves are at a minimum level.

The Church also hold £46,464 of restricted cash funds of which £36,000 is a Property Reserve. Endowment investments of £16,663 which have been provided for the purposes specified in Note 2

BEITH PARISH CHURCH OF SCOTLAND

**Trustees' Annual Report (continued)
Year ended 31 December 2025**

Structure, Governance and Management

The Congregation is a registered Charity, number SC004660 and is administered in accordance with the Unitary constitution and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland

Members of the Kirk Session are the charity trustees. The Kirk Session members are the Ordained 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 Kirk Session meets at least 6 times per year and is responsible for the Temporal and spiritual affairs within the Church. Certain responsibilities are delegated to the Finance and Property Committee as appropriate

Statement of Trustees' Responsibilities

The members of the Kirk Session 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 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.

Session Clerk

Date :

Gordon Macdonald
23/01/2026

BEITH PARISH CHURCH OF SCOTLAND

Independent Examiner's Report to the Trustees of Beith Parish Church

I report on the accounts of the charity for the year ended 31st December 2025 which are set out on the foregoing pages.

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

An 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

- 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) (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, or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed ;



FIONA CHRISTIE
Chartered Accountant

Address: 69 CRAWFORD ROAD
HOUSTON

Date : 22 MARCH 2026

Beith Parish Church
Receipts and Payments Account
Year ended 31 December 2025

	Note	Unrestricted Funds		Restricted Endowment Funds		Total 2025	Total 2024
		Church	Organisations	Funds	Funds		
		2025	2025	2025	2025		
<u>Receipts</u>		£		£	£		
Donations	3	83354		4245		87599	90275
Legacies		0				0	25000
Bank & Deposit interest		2658		892		3550	3171
Investment income				853		853	853
Social Fundraising Activities		3733				3733	3554
Grants		0				0	0
LPWS Vat recovered		0				0	0
Insurance Claim		0				0	2702
Guild Activities			1041			1041	1087
3,5,6 Youth Group Activities			0			0	0
Messy Church Activities			1553			1553	2815
Beith Theatre Group			13658			13658	12968
		89745	16252	5990	0	111987	142425
Contributions - Church Organisations	7	3300				3300	1300
Contributions - Non Church Organisations		2955				2955	3985
Other: Funeral/Weddings		990				990	2240
<u>Total Receipts</u>		96990	16252	5990	0	119232	149950
<u>Payments</u>	4						
Costs of generating funds		99				99	118
Charitable activities		94658	13202	1643		109503	117987
Purchase of Assets						0	0
Governance Costs		420				420	420
Purchase of Investments						0	0
<u>Total Payments</u>		95177	13202	1643	0	110022	118525
Excess of Receipts over Payments for the year before transfers		1813	3050	4347	0	9210	31425
Transfers						0	0
Excess of Receipts over Payments for the year		1813	3050	4347	0	9210	31425

Beith Parish Church
Statement of Balances
At 31 December 2025

	Unrestricted Funds		Restricted Funds	Endowment Funds	Total	Total
	Church	Organisations	Funds	Funds	2025	2024
Note	2025	2025	2025	2025	2025	2024
	£	£	£	£	£	
<u>Bank & Deposit Balances</u>						
Bank & deposit balances b/fwd	68405	16432	42117		126954	95529
Movement in year:						
Excess of Receipts over Payments for the year	1813	3050	4347		9210	31425
Bank & deposit balances carried forward	70218	19482	46464	0	136164	126954
<u>Investments at Market value</u>						
Charity Fund-Endowments						
(C of S Income Fund 475 Units cost £5,001)				5410	5410	5254
The Guild- Patrick Bequest Endowment						
(C of S Income Fund 42 Units cost £500)				478	478	465
Flower Fund -James Lindsay Bequest Endowment						
C of S Income Fund 946 units cost £9,990				10775	10775	10463
	0	0	0	16663	16663	16182
<u>Assets</u>						
Gift Aid Tax Receivable	9800	0	0	0	9800	10000
<u>Liabilities</u>						
Work carried out not yet paid	0	0	0	0	0	0

The accounts were approved by the Kirk Session on 28/1/2026

For and on behalf of the Kirk Session

Gordon Whittles

A. Hand

Session Clerk

Treasurer

Beith Parish Church

Statement of Balances 2025

Notes to the Accounts

1 Trustee Remuneration and Related Party Transactions

During the year the Minister received reimbursement of expenses totalling £4,585 including council tax paid. Kathryn Turner who is a Trustee received £3,460 for providing her services as church organist. J Elliott and Sons carried out work totalling £981. Mary Elliott a Trustee is related to the owner but took no part in discussions. Smith Brothers Builders carried out work totalling £2,352. John Smith is a Trustee but took no part in the decision.

2 Movements in Funds

	At 1 Jan 2025 £	Receipts £	Payments £	Transfers £	Investments Revalued	At 31 Dec 2025 £
Unrestricted funds						
General Fund	67756	96990	84541	-11000		69205
Designated Property Fund	649	0	10636	11000		1013
3,5,6, Youth Group	93	0	0			93
Messy Church	1465	1553	2179			839
Beith Theatre Group	13581	13658	10083			17156
The Guild	1293	1041	940			1394
	84837	113242	108379	0	0	89700
Restricted funds						
Flower Fund	806	568	993			381
Charity Fund	1406	320	650			1076
Property Fund	30905	5102	0			36007
John Marshall Floodlight Fund	9000	0	0			9000
	42117	5990	1643	0	0	46464
Total bank and Deposit balances	126954	119232	110022	0	0	136164
Endowment Funds						
Investment-Flower Fund	10463				312	10775
Investment -Charity Fund	5254				156	5410
Investment- The Guild	465				13	478
	16182	0	0	0	481	16663
TOTAL FUNDS(info only)	143136	119232	110022	0	481	152827

Designated Funds

General Fund is the main operating account for church funds

Property Fund: The Trustees record separately for the maintenance costs of the Church property.

Messy Church Fund: Designated Account operated by Church Organisation

3,5,6 Youth Group: Designated Account operated by Church Organisation

The Guild : Designated Account operated by Church Organisation

Beith Theatre Group : Designated Account Operated by Church Organisation.

Purposes of Restricted Funds

Flower Fund: This is a fund to provide flowers for church purposes.

Charity Fund : Income from the Charity Endowments for use for the poor and ill of the Parish

Property Fund: The Trustees have received funds restricted for Church property spend.

John Marshall Floodlight Fund: a Legacy received for installation running cost and maintenance of floodlighting

Purposes of Endowment Funds

Income from the Patrick Bequest Investment is to be used for Guild purposes.

Income from the Charity Investments is to be used to provide support to the poor and ill of the Parish

Income from James Lindsay Bequest Investment is to be used for Flower Fund

	Unrestricted Funds		Restricted Endowment Funds		Total	Total
	Church	Organisations	Funds	Funds	2025	2024
	2025	2025	2025	2025	2025	2024
	£		£	£	£	£
3 Analysis of Donations						
WFO Scheme (non Gift Aid)	13459				13459	15511
Gift Aid Donations	42348		1395		43743	47511
Tax Recovered on Gift Aid Donations	12803		1255		14058	13541
Ordinary Offerings (Open Plate)	12017				12017	11730
Other Offerings, Donations etc	2727		1595		4322	1982
	<u>83354</u>	<u>0</u>	<u>4245</u>	<u>0</u>	<u>87599</u>	<u>90275</u>
4 Analysis of Payments						
Costs of generating funds						
Offering envelopes	99				99	118
	<u>99</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>99</u>	<u>118</u>
Charitable activities						
Giving to Grow Allocation	49123				49123	48269
Presbytery dues	1917				1917	1440
Minister's expenses	1217				1217	1012
Contract Cleaning	3264				3264	0
Other staffing costs	4532				4532	8498
Pulpit Supply	330				330	770
Property repairs & maintenance	10637				10637	16403
Broadband/Phone Office	667				667	827
Council Tax	3368				3368	3295
Heat and Light	7548				7548	11668
Insurance	8966				8966	7981
Life & Work	53				53	169
Printing, Stationery and Postage	575				575	661
Miscellaneous Other expenses	698				698	499
Copyright Licences	643				643	625
Copier Lease	734				734	671
Donations to Charity			650		650	450
Bank Charges	56				56	61
Sunday Club Activities	330				330	372
Purchase of Flowers			993		993	408
The Guild Activities		940			940	1492
Messy Church Activities		2179			2179	1845
Beith Theatre Group Activities		10083			10083	10571
	<u>94658</u>	<u>13202</u>	<u>1643</u>	<u>0</u>	<u>109503</u>	<u>117987</u>
Governance costs						
Examination Fees	420				420	420
Other payments						
Purchase of assets	0				0	0
Purchase of investments	0				0	0
	<u>420</u>		<u>0</u>	<u>0</u>	<u>420</u>	<u>420</u>
TOTAL	<u>95177</u>	<u>13202</u>	<u>1643</u>	<u>0</u>	<u>110022</u>	<u>118525</u>

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 service. For the year under review the minimum stipend was £32,433 and the maximum stipend (in the fifth and subsequent years) £39,856.

6 Collections for Third Parties

	2025 £	2024 £
St Vincent's Hospice	261	209
Christian Aid	874	676
Poppy Scotland	341	307
Scottish Bible Society	0	133
		0
		0
	<u>1476</u>	<u>1325</u>

Contributions from Organisations using hall

CHURCH ORGANISATIONS

7

	2025	2024
Beith Theatre Group	3000	1000
The Guild	300	300
	<u>3300</u>	<u>1300</u>

NON CHURCH ORGANISATIONS

Beith Scouts	50	0
Gateside Horticultural Society	20	20
1st Beith Rainbows	0	250
Exercise Class	1460	540
1st Tuesday Club	250	0
3rd Beith Rainbows	400	200
Orr Park Neighbourhood Watch	100	100
North Ayrshire Council	0	960
Garnock Valley Pipes & Drums	100	0
Beith Farmers Society	150	115
Gateside W I	0	30
American Pastoral Tour	225	0
Line Dancing Class	180	840
Yoga Class	0	210
Garnock Valley Community Band	0	200
Beith Primary School/Parents Council	0	100
1st Beith Brownies	0	300
Miller Homes Limited	0	100
Private Hire K MacDonald	20	20
	<u>2955</u>	<u>3985</u>

8 ACCOUNTING POLICY

- (A) THE ACCOUNTS ARE PREPARED ON A CASH BASIS(RECEIPTS AND PAYMENTS)
- (B) HERITABLE PROPERTIES VESTED IN THE GENERAL TRUSTEES, CONSISTING OF CHURCH AND MANSE ARE NOT RECORDED IN THE ACCOUNTS ALSO HALL NOT RECORDED
- (C) BUILDINGS REPAIRS AND MAINTENANCE ARE CHARGED TO PROPERTY ACCOUNT WITH THE EXCEPTION OF ORGAN AND OFFICE EQUIPMENT MAINTENANCE WHICH ARE CHARGED TO GENERAL ACCOUNT

APPENDIX

**FUNDS HELD BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES
FOR THE BENEFIT OF THE CONGREGATION**

120651 Beith

Consolidated Fabric Fund

	2025 £
CAPITAL ACCOUNT	
Credit balances held at 31 December at cost	<u>-</u>
Market value of balances at 31 December	<u>-</u>
 REVENUE ACCOUNT	
Credit balance at 31 December	<u>-</u>
 TEMPORARY ACCOUNT	
Debit balance at 31 December	<u>(100.00)</u>

Individual Fund

Purpose:

	2025 £
EXPENDABLE	
Credit balances held at 31 December at cost	<u>-</u>
Market value of balances at 31 December	<u>-</u>
 PERMANENT ENDOWMENT	
Credit balances held at 31 December at cost	<u>-</u>
Market value of balances at 31 December	<u>-</u>