

THE CHURCH OF SCOTLAND

**ABERDEEN BRIDGE OF DON ST COLUMBA'S CHURCH
OF SCOTLAND**

**CONGREGATION NUMBER: 311898
SCOTTISH CHARITY NUMBER: SC027440**

**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024**

ABERDEEN BRIDGE OF DON ST COLUMBA'S CHURCH OF SCOTLAND

CONTENTS

	Page
Trustees' report (including reference and administrative information)	3 - 7
Independent examiner's report	8
Receipts and payments account	9
Statement of Balances	10
Notes and accounting policies	11-16

ABERDEEN BRIDGE OF DON ST COLUMBA'S CHURCH OF SCOTLAND

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report and financial statements for the year ended 31 December 2024 for Aberdeen Bridge of Don St Columba's Church of Scotland (herein referred to St Columba's Church or the Church). The financial statements comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

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.

Services of Worship

2024 has brought a significant change to St Columba's church as our minister of 33 years, Rev Louis Kinsey, retired in September. The months preceding his retirement were spent considering how we would ensure continuity of his excellent bible teaching and it has been a great joy that a number of elders and other congregation members have stepped forward to lead services and preach. Rev Joe Somevi, a long term friend of the congregation, was appointed as Interim Moderator by the Presbytery of the North East and the Northern Isles and has been supportive in terms of preaching and leading the sacrament of the Lord's supper, as well as taking some funeral services. He is chairing the Kirk Session and guiding us prayerfully through our period of vacancy. Other locums have helped with funeral services and to the year-end worship services were well attended and no discernible change in congregation numbers have been noticed.

The year that has come to an end was marked by a regular attendance at worship services on Sunday mornings, with online options still offered and being used by those not able to attend in person because of infirmity or being away from home. Those who attend in-person worship within the church building are able to enjoy fellowship and have made friendships and relationships which sustain through good times and bad. They have been able to experience the joy of friendship and a sense of happiness within the life of the church is evident.

It is hard to interpret the statistics, but it is apparent that live-streamed worship does meet a very genuine need. The numbers of people connecting with this varies over time but the encouraging number of those that do so is such that we consider this as a mission and ministry opportunity, and it will be reviewed at regular intervals.

In the course of the year, there were regular intergenerational Sunday services, some in café style, which has been welcomed by most of the congregation. These services give an opportunity for all ages to worship meaningfully together and are valued as a way of connecting the varied age groups of the congregation.

Here are some of the things that we have been able to do in 2024:

Senior Citizens

During 2024 we were delighted to continue our monthly services in Hamewith Sheltered Housing complex. There are on average around 12 people attending these services. We also offered social events in Hamewith. In Denmore Court, a very sheltered complex in our parish, informal church services restarted after a long break caused by COVID; we hope to extend the social events offered in this setting. The residents of this complex are very frail and the numbers able to attend services are small, but we hope to see an increase as we establish these services. The Friendship Group continues to support our elderly members both socially and pastorally.

Intergenerational Worship & Ministry

We continued to work to increase the connection between all ages in our church family, recognising the value of learning from one another as we worship, serve and play together. Regular 'All-Together' Services allowed children and adults to worship and learn together. Soup and Singalong events were held at regular points over 2024 encouraging all ages to stay for a free lunch of soup and crusty bread and then join in a singalong of our favourite hymns and choruses. This also served as a way of supporting any who were struggling with the cost of eating or heating their homes.

ABERDEEN BRIDGE OF DON ST COLUMBA'S CHURCH OF SCOTLAND

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

The Rise and Shine Club

Over the past 12 months, The Rise and Shine Club, which is held at the same time as morning services, has been exploring a variety of Old Testament and New Testament stories. The Rise and Shine Club now runs in two groups (older and younger). Both groups have been following slightly different programmes, although do still meet regularly as one group for short parts of the session.

In addition to the above, they have been involving themselves more in the life of the congregation. They are on the tea and coffee rota, and the welcome team and are also involved in the worship band for our monthly inter-generational services - all of which the children really enjoy. A few of the young people and a leader supported an event at Hamewith Sheltered Housing just before Christmas.

The children continue to support Agnes, our Compassion child and regularly write and fundraise to support her. The older group are also supporting another Compassion child in addition to Agnes.

The Under 5s Group

The St Columba's Under 5s Group meets on Wednesday mornings during school termtime from 9.15am-10.45am. Attending this group are mums, dads, grandparents and childminders.

All of the toys are set out ready so that free play can start as soon as children arrive. There is also musical fun-time, with ribbons, followed by snack-time, which is then followed by more free-time to play before everyone helps to tidy up the toys before ending with song-time and a goodbye song.

While the children play, mums have a chance to chat with each other or with one of the team.

The Friendship Group

This is a good group of over 50 members with a regular attendance of nearly 40. As this group are of an older age group, unpredictable weather can impact attendance.

A varied programme of speakers and entertainment is provided, and although the speakers and entertainment is only offered over winter months, the group continues to meet monthly over summer months for fellowship and to maintain connections. A summer bus outing is a great treat and always well attended.

Bridge of Don Brigade

A group of almost 100 boys and girls aged 5 -17 meet in St Columba's church on Friday evenings in this uniformed organisation. They follow a programme similar to The Boys Brigade, but that differs in the offer to both girls and boys. Dedicated officers lead the youngsters, and the spiritual aspect of their programme is supported by elders from the Kirk Session.

The Kirk Session and The Unitary Constitution

In the course of 2024, the Kirk Session met 6 times with a small group of elders meeting more frequently to plan worship services and outreach activities. The finance team, property team, children and young people's group and pastoral group met outwith Kirk Session meetings and ensured that all areas of church life progressed. All groups reported to the Kirk Session, and this ensured that the trustees maintained an overview of all aspects of church activities.

Property Team

The aim of the Property Team is to maintain the fabric of the church building and manse. There have been a number of repairs carried out in the church building - some due to storm damage, others general maintenance. This includes roof repairs and replacing boiler internal and external flues. We held a church clear-out to help declutter the church, getting rid of or donating items we no longer use or require. The chairs in the sanctuary are in the process of being cleaned or disposed of, where damaged beyond repair. Insulation has been fitted in the manse loft which should improve the energy efficiency of the manse. In addition to maintenance, as and when required, once the weather improves the plan is to give the woodwork on the outside of the church building a fresh coat of paint, as well as cleaning the outside of the cabin. We are looking into new signage for the church, as the current signs are old and not really visible. An Energy Performance Certificate needs to be completed for the manse.

ABERDEEN BRIDGE OF DON ST COLUMBA'S CHURCH OF SCOTLAND

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Our Missionary Partners

There are still Missionaries in Asia and Spain whilst our third in Papua New Guinea retired during the year after many years serving as a teacher whilst translating the Bible for Wycliffe.

The church has continued to receive visits from our missionary partners and regular news reports and has corresponded with them frequently. Both missionary partners are making very positive and measurable contributions towards the betterment of the lives and circumstances of those with whom they are in contact. This has influenced St Columba's Church, serving to challenge our own, local response to the lives and circumstances of those in the community around us.

Presbytery Mission Planning

During the year, the Kirk Session has engaged with elders from other churches in order to advance the mission plan that was approved by the Presbytery of Aberdeen and Shetland. The plan establishes area groupings and the area grouping in which St Columba's Church is involved held inter-church prayer meetings during the course of 2024. Representatives from each of the congregations in the area grouping also met in order to generate proposals for the implementation of the mission plan, and to make suggestions about the shape and deployment of the ministry resources that will be allocated to the area grouping within the plan.

Additional Community Involvement

1. Food bank support - we encourage Sunday worshippers and others to bring food bank items to church, which we then deliver to Instant Neighbour and Aberdeen Cyrenians. This is an important aspect of our Christian life and service, and it has been good to see how readily the congregation continues to offer this much-needed practical support.
2. Social isolation - we discontinued the distribution of the weekly newsletter last year. We felt that as we had moved into a post Covid era, there was no longer a need for a weekly newsletter. Instead, we decided to produce a periodic and informational email for the congregation.
3. Hot Chocolate club - volunteers serve the young people of Bridge of Don Academy free hot chocolate and biscuits on Wednesday lunch times. We share the campus & car park with the academy and the young people spend lunch breaks around our building. We serve over 150 young people most weeks in term times and this outreach has been very successful in making links between church and school.
4. Toasted – as result of the success of the Hot Chocolate Club an application was made to the Church of Scotland's Seeds for Growth fund to allow further links to be made with the Academy. It was apparent that many young people were not having breakfast before leaving for school, so a weekly breakfast club has been started offering free hot drinks and toast, with equipment being purchased using grant funding from Seeds for Growth. We are excited by the potential opportunities which these activities have led to, with school and community education colleagues now reaching out to us to explore further links.
5. Cloverhill – This is a new social housing scheme of 536 homes built on the edge of our parish boundaries, across a busy trunk road with no community spaces yet provided. The children who live here attend schools in our parish and we have started to try to make links and offer Christian friendship to the residents of this area. Some mission week activities were held in the area, and Christmas activities were also provided & more outreach will be taking place over the next months.

Conclusion

The retiral of our long serving minister has led to some significant changes in the life of the congregation in the past year. We had to come to terms with his retiral and accept that things would change. After his retiral we became a church waiting to see where God would guide us and waiting for the Presbytery of the North East and Northern Isles to advise us whether we can call a new minister, but we are trying to wait well, and still moving ahead in exciting new ways. We continue to worship the Lord and to try to serve our community. Many positive steps took place over the year, as the report shows, as well as a chapter closing in the life of the congregation. The Trustees look forward to a coming year that builds on the blessings of the past one, for the good of others and for the glory of God.

ABERDEEN BRIDGE OF DON ST COLUMBA'S CHURCH OF SCOTLAND

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Structure, governance and management

During the previous year the congregation moved from the Model Deed Constitution to the Unitary Constitution.

The congregation is a registered charity, number SC027440 and is administered in accordance with the terms of 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 elders of the Church and are chosen from those members of the Church who are considered to have the appropriate gifts and skills. Now that the Unitary Constitution has been adopted, a number of ministry teams are being formed in order to discern those with particular gifts and to involve them more greatly and directly in the life and work of the congregation.

Financial review

The year ended 31 December 2024 resulted in a net receipt position of £14,568 (2023 - £6,959 net payments).

Total receipts increased by 19% to £112,817 (2023 - £94,541) largely due to the level of donations received income in 2024. The primary source of income for the Church continues to be donations from members of the congregation, which, including tax recovered on Gift Aid, accounted for approximately 86% (£97,128) of total income.

Total resources expended, as detailed in Note 5, amount to £98,249 (2023 - £101,500). The contribution to the Church of Scotland's national organisation is the single largest element of annual expenditure.

Reserves policy

Restricted funds are held for the purposes set out in note 2. Unrestricted funds of £147,920 (2023 - £139,988) are held at the balance sheet date. It is the Trustees' policy to hold sufficient reserves to meet ongoing requirements, fabric maintenance and the activities of the congregation. At 31 December 2024 the general fund holds sufficient reserves to meet greater than 12 months expenditure which the Trustees consider to be more than sufficient to meet the policy.

ABERDEEN BRIDGE OF DON ST COLUMBA'S CHURCH OF SCOTLAND

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

Reference and administrative information

Charity name: Aberdeen Bridge of Don St Columba's Church of Scotland
(known as St Columba's Church)

Congregation number: 311898

Charity registration number: SC027440

Operational address: Braehead Way
Bridge of Don
Aberdeen
AB22 8RR

Trustees

Trustees who have served at any time during the year and up to the date of signing these financial statements are as follows:

Michael Booth	Rev Louis Kinsey (to 01/09/24)	John Thomson
Eric Brown (to 07/01/25)	Dennis Mackie	Sue Thomson (from 24/11/24)
Kevin Cormack	Angela McKinnon	Tom Webster
Andre Du Plessis	Norma Moore	George Weir
Bruce Flett	Rev Dr Joseph Somevi (from 07/10/24)	
Brian Fowler	Edna Stewart	

Principal office-bearers

Rev Louis Kinsey	Minister (retired 1 September 2024)
Rev Dr Joseph Somevi	Interim Moderator (appointed 7 October 2024)
Brian Fowler	Church Treasurer
Angela McKinnon	Session Clerk

Independent Examiner

William D Anderson, Chartered Accountant, MHA, 12 Carden Place, Aberdeen, AB10 1UR

Bankers

Bank of Scotland plc, 79 Ellon Road, Bridge of Don, Aberdeen, AB23 8BY

Trustees' responsibilities in relation to the financial statements

The charity trustees are responsible for preparing a Trustees' annual report and 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 disclose with reasonable accuracy at any time the financial position of the Church and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) 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 hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,


Session Clerk

Date: 11 May 2025

ABERDEEN BRIDGE OF DON ST COLUMBA'S CHURCH OF SCOTLAND

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
ABERDEEN BRIDGE OF DON ST COLUMBA'S CHURCH OF SCOTLAND**

FOR THE YEAR ENDED 31 DECEMBER 2024

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 9 to 16.

Respective responsibilities of Trustees and independent 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 (as amended).

The 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 (as amended). An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, 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 financial statements.

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 any material respect of 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 (as amended), and
- to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations (as amended)

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.



William D Anderson
Chartered Accountant
MHA
12 Carden Place
Aberdeen
AB10 1UR

12 May 2025

ABERDEEN BRIDGE OF DON ST COLUMBA'S CHURCH OF SCOTLAND

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Receipts:							
Donations and grants	3	91,496	6,708	98,204	77,036	5,706	82,742
Bank and deposit interest		4,671	-	4,671	3,266	-	3,266
Rental of premises: hall lets		2,040	-	2,040	2,295	-	2,295
Receipts from fundraising activities: coffee mornings, teas etc		2,385	62	2,447	1,363	-	1,363
Receipts from charitable activities	4	334	-	334	580	-	580
Collections for third parties	8	-	1,453	1,453	-	919	919
Grants received		1,145	-	1,145	-	1,050	1,050
Miscellaneous		<u>2,473</u>	<u>50</u>	<u>2,523</u>	<u>2,086</u>	<u>240</u>	<u>2,326</u>
Total receipts		<u>104,544</u>	<u>8,273</u>	<u>112,817</u>	<u>86,626</u>	<u>7,915</u>	<u>94,541</u>
Payments:							
Fundraising costs	5	-	-	-	113	-	113
Building costs		20,575	-	20,575	20,939	-	20,939
Local staffing costs		8,920	-	8,920	8,160	-	8,160
National Giving to Grow and wider work		49,603	-	49,603	54,362	-	54,362
Other local costs		12,368	343	12,711	10,008	1,532	11,540
Amounts paid out to third parties		-	1,280	1,280	-	1,226	1,226
Governance costs		<u>5,160</u>	<u>-</u>	<u>5,160</u>	<u>5,160</u>	<u>-</u>	<u>5,160</u>
Total payments		<u>96,626</u>	<u>1,623</u>	<u>98,249</u>	<u>98,742</u>	<u>2,758</u>	<u>101,500</u>
Net receipts/(payments)		7,918	6,650	14,568	(12,116)	5,157	(6,959)
Transfers between funds	2	<u>14</u>	<u>(14)</u>	<u>-</u>	<u>(67)</u>	<u>67</u>	<u>-</u>
Surplus/(deficit) for the year		<u>7,932</u>	<u>6,636</u>	<u>14,568</u>	<u>(12,183)</u>	<u>5,224</u>	<u>(6,959)</u>

ABERDEEN BRIDGE OF DON ST COLUMBA'S CHURCH OF SCOTLAND

STATEMENT OF BALANCES

AS AT 31 DECEMBER 2024

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Bank, cash and deposit balances						
Bank, cash and deposit balances brought forward	139,988	16,517	156,505	152,171	11,293	163,464
Movement in year:						
Surplus/(deficit) for the year	<u>7,932</u>	<u>6,636</u>	<u>14,568</u>	<u>(12,183)</u>	<u>5,224</u>	<u>(6,959)</u>
Bank, cash and deposit balances carried forward	<u>147,920</u>	<u>23,153</u>	<u>171,073</u>	<u>139,988</u>	<u>16,517</u>	<u>156,505</u>
Assets						
Tangible fixed assets:						
Furniture and equipment	24	-	24	910	-	910
Fixtures and fittings	418	-	418	495	-	495
Gift Aid receivable	862	-	862	1,426	83	1,509
Other debtors	1,170	-	1,170	1,355	-	1,355
Prepaid expenses	<u>2,053</u>	<u>-</u>	<u>2,053</u>	<u>1,942</u>	<u>-</u>	<u>1,942</u>
	<u>4,527</u>	<u>-</u>	<u>4,527</u>	<u>6,128</u>	<u>83</u>	<u>6,211</u>
Liabilities						
Accrued expenses:						
Building costs	920	-	920	1,627	-	1,627
Other local costs	78	430	508	170	186	356
Governance costs	<u>5,040</u>	<u>-</u>	<u>5,040</u>	<u>4,440</u>	<u>-</u>	<u>4,440</u>
	<u>6,038</u>	<u>430</u>	<u>6,468</u>	<u>6,237</u>	<u>186</u>	<u>6,423</u>

The financial statements were approved by the Trustees and signed on their behalf by:


Treasurer

Date: 11th May 2025

ABERDEEN BRIDGE OF DON ST COLUMBA'S CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

1. Trustee remuneration and related party transactions

During the year under review, the following transactions with Trustees took place:

Expenses of £2,820 (2023 - £2,089) were reimbursed to six Trustees (2023 – three Trustees) during the year.

In addition, the Church paid council tax of £2,704 (2023 - £3,131) relating to the Manse on behalf of the Minister. No other Trustees received reimbursement of expenses incurred as a result of carrying out their duties.

No payments were made to Trustees for work undertaken or services provided and no Trustee or a person related to a Trustee had any personal interest in any contract or transaction entered into by the Church during the year.

During the year a total of £20,250, excluding Gift Aid, was donated to the Church by Trustees.

2. Movements in funds

	1 January 2024 £	Receipts £	Payments £	Transfers £	31 December 2024 £
Restricted funds					
Youth worker	-	-	-	-	-
Youth ministry fund	14,847	6,447	-	-	21,294
Lisa Smith fund	798	125	-	-	923
Flower fund	503	177	(271)	-	409
Mission partners fund	-	-	(40)	40	-
10 must know bible stories	57	-	-	(57)	-
Third party collections	283	1,524	(1,280)	-	527
Senior citizen's fund	29	-	(32)	3	-
Household hardship project	-	-	-	-	-
	<u>16,517</u>	<u>8,273</u>	<u>(1,623)</u>	<u>(14)</u>	<u>23,153</u>
Unrestricted funds					
Designated funds:					
Sunday school	749	656	(384)	-	1,021
Summer holiday club	(553)	-	(403)	956	-
Under fives group	2,728	725	(802)	(500)	2,151
Friendship group	653	1,568	(671)	(250)	1,300
Benevolent fund	5,893	425	-	-	6,318
Childrens' ministry fund	<u>2,890</u>	<u>2,147</u>	<u>(3,218)</u>	<u>57</u>	<u>1,876</u>
Total designated funds	12,360	5,521	(5,478)	263	12,666
General fund	<u>127,628</u>	<u>99,023</u>	<u>(91,148)</u>	<u>(249)</u>	<u>135,254</u>
	<u>139,988</u>	<u>104,544</u>	<u>(96,626)</u>	<u>14</u>	<u>147,920</u>
Total funds	<u>156,505</u>	<u>112,817</u>	<u>(98,249)</u>	<u>-</u>	<u>171,073</u>

ABERDEEN BRIDGE OF DON ST COLUMBA'S CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

2. Movements in funds (continued)

	1 January 2023 £	Receipts £	Payments £	Transfers £	31 December 2023 £
Restricted funds					
Youth worker	-	-	-	-	-
Youth ministry fund	9,488	5,359	-	-	14,847
Lisa Smith fund	798	-	-	-	798
Flower fund	289	418	(204)	-	503
Mission partners fund	50	-	(117)	67	-
10 must know bible stories	57	-	-	-	57
Third party collections	590	919	(1,226)	-	283
Senior citizen's fund	21	169	(161)	-	29
Household hardship project	-	1,050	(1,050)	-	-
	<u>11,293</u>	<u>7,915</u>	<u>(2,758)</u>	<u>67</u>	<u>16,517</u>
Unrestricted funds					
Designated funds:					
Sunday school	1,019	376	(646)	-	749
Summer holiday club	(422)	70	(201)	-	(553)
Under fives group	2,946	625	(543)	(300)	2,728
Friendship group	851	1,391	(1,589)	-	653
Benevolent fund	5,313	580	-	-	5,893
Childrens' ministry fund	<u>3,842</u>	<u>-</u>	<u>(952)</u>	<u>-</u>	<u>2,890</u>
Total designated funds	13,549	3,042	(3,931)	(300)	12,360
General fund	<u>138,622</u>	<u>83,584</u>	<u>(94,811)</u>	<u>233</u>	<u>127,628</u>
	<u>152,171</u>	<u>86,626</u>	<u>(98,742)</u>	<u>(67)</u>	<u>139,988</u>
Total funds	<u>163,464</u>	<u>94,541</u>	<u>(101,500)</u>	<u>-</u>	<u>156,505</u>

Restricted funds

Youth worker: Exists to pay the salary, expenses and occasional training costs of the congregation's Youth Ministry Leader.

Youth ministry fund: These funds, which arose from a residual surplus on previous youth residential weekends, are available to the Youth Ministry Leader for running youth activities.

Lisa Smith fund: Making grants to younger people, enabling them to travel abroad on short-term mission experiences.

Flower fund: For floral decoration of the Church, on Sundays and all other special occasions.

Mission partners fund: This fund represents funds from a Gift Day in 2008 to be used for financial support for the Church's missionary contacts. This fund ceased during 2024.

10 must know bible stories fund: This arises from grants and donations for the *10 Must Know Bible Stories* project, to cover salary costs for the Schools' Worker and all expenses associated with this work. This fund was closed in 2023 with the outstanding funds transferred to other projects, as agreed by the Kirk Session after sanction from the Church of Scotland Go For It Fund team.

Third party collections fund: This fund relates to retiral offerings and fundraising income generated for third party charities and organisations. The carrying balance represents cash due to be paid out to the nominated beneficiaries.

ABERDEEN BRIDGE OF DON ST COLUMBA'S CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

2. Movements in funds (continued)

Senior citizen's fund: To pay the expenses in connection with bus trips and outings for older people, both members and non-members of the Church. This fund ceased during 2024.

Flourish project: Providing a Christian based course to young people focussing on developing a healthy self-esteem and their mental and emotional wellbeing. There was no activity on this fund during the year and with no replacement for the Youth Minister imminent, the decision was taken to close this fund.

Household hardship project: This represents monies received from the Corra Foundation to support people facing disadvantage. The funds can be passed on, either in cash or vouchers, to those experiencing poverty. This fund ceased during 2023.

Designated funds

Sunday school: Financing the Sunday School and its work.

Summer holiday club: Financing the annual children's summer camp held at the Church.

Under fives group: Financing a drop-in group for under fives and their carers that meet in the church.

Friendship group: Financing the activities of the Church's friendship group.

Benevolent fund: This minister of the Church makes discretionary grants from this fund to help those poorer in the parish who are experiencing financially difficult times.

Childrens' ministry fund: Fund for outreach activities for children in the local community; working with and in schools, and running holiday activities to spread the good news of Jesus to the children.

3. Analysis of donations and grants

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Offerings						
WFO Gift Aided	5,515	-	5,515	4,043	-	4,043
WFO not Gift Aided	2,753	-	2,753	2,155	-	2,155
Bank SO Gift Aided	51,502	5,046	56,548	48,644	4,237	52,881
Bank SO not Gift Aided	4,152	300	4,452	3,911	300	4,211
Gift Aid tax recovered	15,440	1,027	16,467	13,786	800	14,586
Gift Aid tax recovered – GASDS	1,895	76	1,971	1,407	109	1,516
Ordinary offerings	2,045	133	2,178	1,818	60	1,878
Other legacy income	-	-	-	-	-	-
Other offerings Gift Aided	6,790	-	6,790	480	-	480
Other offerings not Gift Aided	190	-	190	409	200	609
Miscellaneous income	1,214	126	1,340	383	-	383
	<u>91,496</u>	<u>6,708</u>	<u>98,204</u>	<u>77,036</u>	<u>5,706</u>	<u>82,742</u>

ABERDEEN BRIDGE OF DON ST COLUMBA'S CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

4. Receipts from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Weddings and funerals	300	-	300	580	-	580
Other including Life and Work	<u>34</u>	<u>-</u>	<u>34</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>334</u>	<u>-</u>	<u>334</u>	<u>580</u>	<u>-</u>	<u>580</u>

ABERDEEN BRIDGE OF DON ST COLUMBA'S CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

5. Analysis of payments

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fundraising costs						
WFO envelopes	-	-	-	113	-	113
Building costs						
<i>Church costs:</i>						
Fabric maintenance	2,117	-	2,117	2,438	-	2,438
Major fabric maintenance	1,080	-	1,080	3,024	-	3,024
Gas and electricity	7,864	-	7,864	3,745	-	3,745
Insurance	1,620	-	1,620	1,201	-	1,201
Cleaning expenses	4,960	-	4,960	4,429	-	4,429
<i>Manse costs:</i>						
Fabric maintenance	230	-	230	150	-	150
Major fabric maintenance	-	-	-	2,821	-	2,821
Council tax	2,704	-	2,704	3,131	-	3,131
Capital items over £1,000	-	-	-	-	-	-
	<u>20,575</u>	<u>-</u>	<u>20,575</u>	<u>20,939</u>	<u>-</u>	<u>20,939</u>
Local staffing costs						
Minister's expenses	723	-	723	960	-	960
Pulpit supply	217	-	217	480	-	480
Youth worker salary, incl pension	-	-	-	-	-	-
Administrator salary	<u>7,980</u>	<u>-</u>	<u>7,980</u>	<u>6,720</u>	<u>-</u>	<u>6,720</u>
	<u>8,920</u>	<u>-</u>	<u>8,920</u>	<u>8,160</u>	<u>-</u>	<u>8,160</u>
Ministry & Mission & wider work						
Giving to Grow and wider work	46,615	-	46,615	52,218	-	52,218
Presbytery dues	2,220	-	2,220	1,440	-	1,440
Child sponsorship	<u>768</u>	<u>-</u>	<u>768</u>	<u>704</u>	<u>-</u>	<u>704</u>
	<u>49,603</u>	<u>-</u>	<u>49,603</u>	<u>54,362</u>	<u>-</u>	<u>54,362</u>
Other local costs						
Children's ministry expenses	811	-	811	782	-	782
Schools work expenses	2,021	-	2,021	254	-	254
Activities and outings	-	-	-	382	-	382
Printing, stationery and postage	896	-	896	1,249	-	1,249
Telephone	1,042	-	1,042	1,328	-	1,328
Capital equipment	-	-	-	-	-	-
Other equipment	2,273	-	2,273	994	-	994
Publicity and advertising	95	-	95	95	-	95
Training	-	-	-	-	-	-
Outreach (incl teas and coffee)	1,730	32	1,762	1,113	132	1,245
Music costs	1,226	-	1,226	1,166	-	1,166
Grants and donations made	-	-	-	5	1,050	1,055
Miscellaneous expenses	<u>2,274</u>	<u>311</u>	<u>2,585</u>	<u>2,640</u>	<u>350</u>	<u>2,990</u>
	<u>12,368</u>	<u>343</u>	<u>12,711</u>	<u>10,008</u>	<u>1,532</u>	<u>11,540</u>
Amounts paid to third parties	<u>-</u>	<u>1,280</u>	<u>1,280</u>	<u>-</u>	<u>1,226</u>	<u>1,226</u>
Governance costs						
Independent examiner	4,200	-	4,200	4,200	-	4,200
Other accountancy fees	<u>960</u>	<u>-</u>	<u>960</u>	<u>960</u>	<u>-</u>	<u>960</u>
	<u>5,160</u>	<u>-</u>	<u>5,160</u>	<u>5,160</u>	<u>-</u>	<u>5,160</u>
Total payments	<u>96,626</u>	<u>1,623</u>	<u>98,249</u>	<u>98,742</u>	<u>2,758</u>	<u>101,500</u>

ABERDEEN BRIDGE OF DON ST COLUMBA'S CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

6. Tangible fixed assets

	Furniture & equipment £	Fixtures & fittings £	Total £
Cost			
At 1 January 2024	33,816	1,484	35,300
Additions	-	-	-
Disposals	-	-	-
At 31 December 2024	<u>33,816</u>	<u>1,484</u>	<u>35,300</u>
Depreciation			
At 1 January 2024	32,906	989	33,895
Charge for the year	886	77	963
Disposals	-	-	-
At 31 December 2024	<u>33,792</u>	<u>1,066</u>	<u>34,858</u>
Net book value			
At 31 December 2024	<u>24</u>	<u>418</u>	<u>442</u>
At 31 December 2023	<u>910</u>	<u>495</u>	<u>1,405</u>

7. 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 £31,642 and the maximum stipend (in the fifth and subsequent years) was £38,884.

8. Collections for third parties

During the year the following collections were made for third parties:

	2024 £	2023 £
Fundraising including coffee mornings		
Christian Aid	138	272
Leanne Fund	-	320
Livingwell Cafe	-	202
Marie Curie	201	-
Moira and Simon Baxter	100	-
Scotland's Charity Air Ambulance	157	-
Scottish Bible Society	-	125
Shelter	264	-
The Brain Tumour Charity	472	-
Ukrainian Appeal	<u>121</u>	-
	<u>1,453</u>	<u>919</u>

Collections and amounts raised are not always passed on in the same year as they are collected. A total of £1,280 (including amounts collected in previous years) was disbursed during the year. The balance to be paid over of £430 (2023 - £186) is carried forward as a restricted balance in the Third Parties fund and shown within in the liabilities section of the Statement of Balances.

ABERDEEN BRIDGE OF DON ST COLUMBA'S CHURCH OF SCOTLAND

MANAGEMENT INFORMATION

FOR THE YEAR ENDED

31 DECEMBER 2024

ABERDEEN BRIDGE OF DON ST COLUMBA'S CHURCH OF SCOTLAND

YEAR ENDED 31 DECEMBER 2024

APPENDIX – GENERAL FUND INCOME AND EXPENDITURE ACCOUNT

	2024 £	2024 £	2023 £	2023 £
General fund income				
Offerings				
WFO Gift Aided	5,515		4,043	
WFO not Gift Aided	2,753		2,155	
Bank SO Gift Aided	51,502		48,644	
Bank SO not Gift Aided	4,152		3,911	
Gift Aid tax recovered	15,401		13,786	
Gift Aid tax recovered – GASDS	1,642		1,406	
Ordinary offerings	2,031		1,794	
Other legacy income	-		-	
Other offerings Gift Aided	6,790		480	
Other offerings not Gift Aided	40		409	
Miscellaneous income	<u>434</u>		<u>383</u>	
		90,260		77,011
Other ordinary general income				
Hall lets	2,040		2,295	
Coffee mornings, teas etc	1,873		1,012	
Weddings and funerals	-		-	
Bank and deposit interest	4,671		3,266	
Activities and outings	-		-	
Grants received	145		-	
Other including Life and Work	<u>34</u>		<u>-</u>	
		<u>8,763</u>		<u>6,573</u>
Total ordinary general income		99,023		83,584
Expenditure (see over)		<u>(91,148)</u>		<u>(94,811)</u>
General fund surplus/(deficit)		7,875		(11,227)
Transfers (from)/to general fund		<u>707</u>		<u>233</u>
Net movement on general fund for year		8,582		(10,994)
General fund balance brought forward		<u>127,628</u>		<u>138,622</u>
General fund balance carried forward		<u>136,210</u>		<u>127,628</u>

ABERDEEN BRIDGE OF DON ST COLUMBA'S CHURCH OF SCOTLAND

APPENDIX – GENERAL FUND INCOME AND EXPENDITURE ACCOUNT (CONTINUED)

	2024 £	2024 £	2023 £	2023 £
General fund expenditure				
Fundraising cost		-		113
Building costs				
<i>Church costs:</i>				
Fabric maintenance	2,117		2,438	
Major fabric maintenance	1,080		3,024	
Gas and electricity	7,864		3,745	
Insurance	1,620		1,201	
Cleaning expenses	4,960		4,429	
<i>Manse costs:</i>				
Fabric maintenance	230		150	
Major fabric maintenance	-		2,821	
Council tax	2,704		3,131	
Capital items over £1,000	<u>-</u>		<u>-</u>	
		20,575		20,939
Local staffing costs				
Minister's expenses	723		960	
Pulpit supply	217		480	
Administrator salary	<u>7,980</u>		<u>6,720</u>	
		8,920		8,160
Ministry & Mission & wider work				
Giving to Grow	46,615		52,218	
Presbytery dues	2,220		1,440	
Child sponsorship	<u>384</u>		<u>352</u>	
		49,215		54,010
Other local costs				
Children's ministry expenses	-		27	
Professional fees	960		960	
Activities and outings	-		26	
Printing, stationery and postage	896		1,249	
Telephone	1,042		1,328	
Equipment	2,273		994	
Publicity and advertising	95		95	
Outreach (incl teas and coffee)	1,257		1,032	
Music costs	1,226		1,166	
Grants and donations made	-		5	
Miscellaneous expenses	<u>489</u>		<u>507</u>	
		8,238		7,389
Governance costs		<u>4,200</u>		<u>4,200</u>
Total ordinary general expenditure		<u>91,148</u>		<u>94,811</u>

