

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 2025**

ABERDEEN BRIDGE OF DON ST COLUMBA'S CHURCH OF SCOTLAND

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ABERDEEN BRIDGE OF DON ST COLUMBA'S CHURCH OF SCOTLAND

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report and financial statements for the year ended 31 December 2025 for Aberdeen Bridge of Don St Columba's Church of Scotland (herein referred to as 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

2025 has been a year where we have continued to be without a minister. Rev Joe Somevi has continued to serve as our Interim Moderator and we have been blessed to have a part time locum minister Rev Juan Cruz in post from June. He has been a great support in terms of preaching and leading the sacrament of the Lord's supper, as well as taking some funeral services & offering pastoral care where this has been needed. Rev Somevi continues to chair the Kirk Session and to guide us prayerfully through our period of vacancy. Numbers attending worship services in the church building continue to be constant, with an increase in those attending services in sheltered housing complexes 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 2025:

Senior Citizens

During 2025 we were delighted to continue our monthly services in Hamewith Sheltered Housing complex. There are on average around 15 people attending these services now. We also offered social events in Hamewith. In Denmore Court, a very sheltered complex in our parish, informal church services also continued with numbers gradually increasing here; we also offered a few social events offered in this setting. The residents of this complex are very frail and the numbers able to attend services are sometimes small, but we are heartened to see an increase in those able to attend 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 pray together. Regular 'All-Together' Services allowed children and adults to worship and learn together. Soup and Singalong events were held at regular points 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 2025

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.

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.

The Under 5s Group

The St Columba's Under 5s Group meets on Wednesday mornings during school term time from 9.15am-10.45am. Attending this group with their charges 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 2025, the Kirk Session met 7 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 2025

Our Missionary Partners

The church has continued to support, with prayer and with finance, two missionary partners. One of the church's missionary partners works as a teacher in Asia, although has been in the UK for most of 2025 because of political uncertainty. She is training local teachers online and continues to pray about how she can continue her missionary work safely. The second missionary partner works with Operation Mobilisation (OM) in Spain. During 2025, she and her husband were blessed with the birth of a baby daughter, and therefore had a period of maternity leave. By the end of the year she was back working for OM in her role as HR advisor.

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 & worship events during the course of 2025. 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 in 2024. 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. We are currently exploring how a further application to Seeds for Growth fund might help us to expand the work with this group of largely unchurched young people.
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 when the new community space is completed. We feel this is an area where significant need exists and we are keen to reach out and offer support and Christian love to the people living in this new housing area.

Conclusion

As we seek a new minister we continue to worship joyfully, and to serve our community. We have come to terms with our position and are moving forward with a positive mindset. We are a church waiting to see where God will guide us and have started the process of calling a new minister, having been given permission for this in the form of an unrestricted call in August by the Presbytery of the North East and Northern Isles. We are 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 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 2025

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 2025 resulted in a net expenditure position of £22,677 (2024 - £14,568 net receipts).

Total receipts decreased by 7.6% to £104,187 (2024 - £112,817) largely due to a reduction in the level of donations received compared to 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 88% (£91,769) of total income.

Total resources expended, as detailed in Note 5, amount to £126,864 (2024 - £98,249). 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 £118,408 (2024 - £147,920) 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 2025 the general fund holds sufficient reserves to meet 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 2025

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

Principal office-bearers

Rev Dr Joseph Somevi	Interim Moderator
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: 1 March 2026

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 2025

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 9 to 15.

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

26 March 2026

ABERDEEN BRIDGE OF DON ST COLUMBA'S CHURCH OF SCOTLAND

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

		Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
	Note						
Receipts:							
Donations and grants	3	84,977	6,792	91,769	91,496	6,708	98,204
Bank and deposit interest		3,979	-	3,979	4,671	-	4,671
Rental of premises: hall lets		1,854	-	1,854	2,040	-	2,040
Receipts from fundraising activities: coffee mornings, teas etc		2,712		2,712	2,385	62	2,447
Receipts from charitable activities	4	1,513	180	1,693	334	-	334
Collections for third parties	8	-	2,180	2,180	-	1,453	1,453
Grants received		-	-	-	1,145	-	1,145
Miscellaneous		-	-	-	2,473	50	2,523
Total receipts		<u>95,035</u>	<u>9,152</u>	<u>104,187</u>	<u>104,544</u>	<u>8,273</u>	<u>112,817</u>
Payments:							
Fundraising costs	5	-	-	-	-	-	-
Building costs		44,630	-	44,630	20,575	-	20,575
Local staffing costs		8,813	-	8,813	8,920	-	8,920
National Giving to Grow and wider work		51,705	-	51,705	49,603	-	49,603
Other local costs		13,629	1,512	15,141	12,368	343	12,711
Amounts paid out to third parties		10	805	815	-	1,280	1,280
Governance costs		5,760	-	5,760	5,160	-	5,160
Total payments		<u>124,547</u>	<u>2,317</u>	<u>126,864</u>	<u>96,626</u>	<u>1,623</u>	<u>98,249</u>
Net receipts/(payments)		(29,512)	6,835	(22,677)	7,918	6,650	14,568
Transfers between funds	2	-	-	-	14	(14)	-
Surplus/(deficit) for the year		<u>(29,512)</u>	<u>6,835</u>	<u>(22,677)</u>	<u>7,932</u>	<u>6,636</u>	<u>14,568</u>

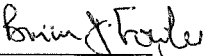
ABERDEEN BRIDGE OF DON ST COLUMBA'S CHURCH OF SCOTLAND

STATEMENT OF BALANCES

AS AT 31 DECEMBER 2025

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Bank, cash and deposit balances						
Bank, cash and deposit balances brought forward	147,920	23,153	171,073	139,988	16,517	156,505
Movement in year:						
Surplus/(deficit) for the year	<u>(29,512)</u>	<u>6,835</u>	<u>(22,677)</u>	<u>7,932</u>	<u>6,636</u>	<u>14,568</u>
Bank, cash and deposit balances carried forward	<u>118,408</u>	<u>29,988</u>	<u>148,396</u>	<u>147,920</u>	<u>23,153</u>	<u>171,073</u>
Assets						
Tangible fixed assets:						
Furniture and equipment	1,336	-	1,336	24	-	24
Fixtures and fittings	339	-	339	418	-	418
Gift Aid receivable	1,146	116	1,262	862	-	862
Other debtors	2,000	-	2,000	1,170	-	1,170
Prepaid expenses	<u>2,192</u>	<u>-</u>	<u>2,192</u>	<u>2,053</u>	<u>-</u>	<u>2,053</u>
	<u>7,013</u>	<u>116</u>	<u>7,129</u>	<u>4,527</u>	<u>-</u>	<u>4,527</u>
Liabilities						
Accrued expenses:						
Building costs	582	-	582	920	-	920
Other local costs	-	1,805	1,805	78	430	508
Governance costs	<u>5,240</u>	<u>-</u>	<u>5,240</u>	<u>5,040</u>	<u>-</u>	<u>5,040</u>
	<u>5,822</u>	<u>1,805</u>	<u>7,627</u>	<u>6,038</u>	<u>430</u>	<u>6,468</u>

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


Treasurer

Date: ²⁶ March 2026

ABERDEEN BRIDGE OF DON ST COLUMBA'S CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

1. Trustee remuneration and related party transactions

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

Expenses of £3,314 (2024 - £2,820) were reimbursed to five Trustees (2024 – six Trustees) during the year.

In addition, the Church paid council tax of £3,005 (2024 - £2,704) relating to the Manse. 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 £23,460, excluding Gift Aid, was donated to the Church by Trustees.

2. Movements in funds

	1 January 2025 £	Receipts £	Payments £	Transfers £	31 December 2025 £
Restricted funds					
Youth worker	-	-	-	-	-
Youth ministry fund	21,294	5,748	(1,166)	-	25,876
Lisa Smith fund	923	440	-	-	1,363
Flower fund	409	784	(346)	-	847
Third party collections	<u>527</u>	<u>2,180</u>	<u>(805)</u>	<u>-</u>	<u>1,902</u>
	<u>23,153</u>	<u>9,152</u>	<u>(2,317)</u>	<u>-</u>	<u>29,988</u>
Unrestricted funds					
Designated funds:					
Sunday school	1,021	1,470	(384)	-	2,107
Summer holiday club	-	-	-	-	-
Under fives group	2,151	615	(720)	-	2,046
Friendship group	1,300	1,503	(1,092)	-	1,711
Benevolent fund	6,318	-	-	-	6,318
Childrens' ministry fund	<u>1,876</u>	<u>905</u>	<u>(1,675)</u>	<u>-</u>	<u>1,106</u>
Total designated funds	12,666	4,493	(3,871)	-	13,288
General fund	<u>135,254</u>	<u>90,542</u>	<u>(120,676)</u>	<u>-</u>	<u>105,120</u>
	<u>147,920</u>	<u>95,035</u>	<u>(124,547)</u>	<u>-</u>	<u>118,408</u>
Total funds	<u>171,073</u>	<u>104,187</u>	<u>(126,864)</u>	<u>-</u>	<u>148,396</u>

ABERDEEN BRIDGE OF DON ST COLUMBA'S CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

2. Movements in funds (continued)

	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	<u>29</u>	<u>-</u>	<u>(32)</u>	<u>3</u>	<u>-</u>
	<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>

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 2025

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.

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 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Offerings						
WFO Gift Aided	4,750	-	4,750	5,515	-	5,515
WFO not Gift Aided	1,657	-	1,657	2,753	-	2,753
Bank SO Gift Aided	47,970	4,386	52,356	51,502	5,046	56,548
Bank SO not Gift Aided	5,922	300	6,222	4,152	300	4,452
Gift Aid tax recovered	14,194	1,085	15,279	15,440	1,027	16,467
Gift Aid tax recovered – GASDS	2,254	81	2,335	1,895	76	1,971
Ordinary offerings	6,346	500	6,846	2,045	133	2,178
Other legacy income	-	-	-	-	-	-
Other offerings Gift Aided	75	-	75	6,790	-	6,790
Other offerings not Gift Aided	1,566	-	1,566	190	-	190
Miscellaneous income	243	440	683	1,214	126	1,340
	<u>84,977</u>	<u>6,792</u>	<u>91,769</u>	<u>91,496</u>	<u>6,708</u>	<u>98,204</u>

4. Receipts from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Weddings and funerals	578	-	578	300	-	300
Other including Life and Work	935	180	1,115	34	-	34
	<u>1,513</u>	<u>180</u>	<u>1,693</u>	<u>334</u>	<u>-</u>	<u>334</u>

ABERDEEN BRIDGE OF DON ST COLUMBA'S CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

5. Analysis of payments

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fundraising costs						
WFO envelopes	-	-	-	-	-	-
Building costs						
<i>Church costs:</i>						
Fabric maintenance	1,873	-	1,873	2,117	-	2,117
Major fabric maintenance	22,183	-	22,183	1,080	-	1,080
Gas and electricity	6,948	-	6,948	7,864	-	7,864
Insurance	1,733	-	1,733	1,620	-	1,620
Cleaning expenses	5,376	-	5,376	4,960	-	4,960
<i>Manse costs:</i>						
Fabric maintenance	2,574	-	2,574	230	-	230
Major fabric maintenance	938	-	938	-	-	-
Council tax	3,005	-	3,005	2,704	-	2,704
Capital items over £1,000	-	-	-	-	-	-
	<u>44,630</u>	<u>-</u>	<u>44,630</u>	<u>20,575</u>	<u>-</u>	<u>20,575</u>
Local staffing costs						
Minister's expenses	182	-	182	723	-	723
Pulpit supply	231	-	231	217	-	217
Youth worker salary, incl pension	-	-	-	-	-	-
Administrator salary	8,400	-	8,400	7,980	-	7,980
	<u>8,813</u>	<u>-</u>	<u>8,813</u>	<u>8,920</u>	<u>-</u>	<u>8,920</u>
Ministry & Mission & wider work						
Giving to Grow and wider work	48,398	-	48,398	46,615	-	46,615
Presbytery dues	2,539	-	2,539	2,220	-	2,220
Child sponsorship	768	-	768	768	-	768
	<u>51,705</u>	<u>-</u>	<u>51,705</u>	<u>49,603</u>	<u>-</u>	<u>49,603</u>
Other local costs						
Children's ministry expenses	1,662	-	1,662	811	-	811
Schools work expenses	-	755	755	2,021	-	2,021
Printing, stationery and postage	820	-	820	896	-	896
Telephone	1,058	-	1,058	1,042	-	1,042
Capital equipment	1,599	-	1,599	-	-	-
Other equipment	2,527	-	2,527	2,273	-	2,273
Publicity and advertising	-	-	-	95	-	95
Training	200	-	200	-	-	-
Outreach (incl teas and coffee)	1,640	120	1,760	1,730	32	1,762
Music costs	1,261	-	1,261	1,226	-	1,226
Speaker expenses	230	-	230	-	-	-
Vacancy costs	685	-	685	-	-	-
Miscellaneous expenses	1,947	637	2,584	2,274	311	2,585
	<u>13,629</u>	<u>1,512</u>	<u>15,141</u>	<u>12,368</u>	<u>343</u>	<u>12,711</u>
Amounts paid to third parties	<u>10</u>	<u>805</u>	<u>815</u>	<u>-</u>	<u>1,280</u>	<u>1,280</u>
Governance costs						
Independent examiner	4,800	-	4,800	4,200	-	4,200
Other accountancy fees	960	-	960	960	-	960
	<u>5,760</u>	<u>-</u>	<u>5,760</u>	<u>5,160</u>	<u>-</u>	<u>5,160</u>
Total payments	<u>124,547</u>	<u>2,317</u>	<u>126,864</u>	<u>96,626</u>	<u>1,623</u>	<u>98,249</u>

ABERDEEN BRIDGE OF DON ST COLUMBA'S CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2025

6. Tangible fixed assets

	Furniture & equipment £	Fixtures & fittings £	Total £
Cost			
At 1 January 2025	33,816	1,484	35,300
Additions	1,599	-	1,599
Disposals	-	-	-
At 31 December 2025	<u>35,415</u>	<u>1,484</u>	<u>36,899</u>
Depreciation			
At 1 January 2025	33,792	1,066	34,858
Charge for the year	287	79	366
Disposals	-	-	-
At 31 December 2025	<u>34,079</u>	<u>1,145</u>	<u>35,224</u>
Net book value			
At 31 December 2025	<u>1,336</u>	<u>339</u>	<u>1,675</u>
At 31 December 2024	<u>24</u>	<u>418</u>	<u>442</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 £32,433 and the maximum stipend (in the fifth and subsequent years) was £39,856.

8. Collections for third parties

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

	2025 £	2024 £
Fundraising including coffee mornings		
Christian Aid	346	138
Compassion	489	-
Livingwell Cafe	190	-
Marie Curie	265	201
Moira and Simon Baxter	-	100
Poppy Scotland	275	-
Samaritans	177	-
SANDS	438	-
Scotland's Charity Air Ambulance	-	157
Shelter	-	264
The Brain Tumour Charity	-	472
Ukrainian Appeal	-	121
	<u>2,180</u>	<u>1,453</u>

Collections and amounts raised are not always passed on in the same year as they are collected. A total of £805 (including amounts collected in previous years) was disbursed during the year. The balance to be paid over of £1,805 (2024 - £430) is carried forward as a restricted balance in the Third Parties fund and shown within in the liabilities section of the Statement of Balances.

