

DANESTONE CONGREGATIONAL CHURCH

FINANCIAL STATEMENTS

31 March 2025

Charity Number SC008354

**Admin Services
175 Countesswells Road
Aberdeen
AB15 7RA**

The trustees have pleasure in presenting their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

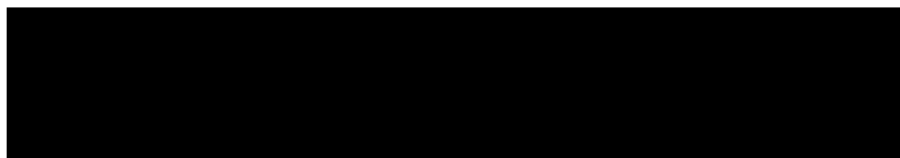
REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name Danestone Congregational Church

Charity registration number SC008354

The trustees

The trustees who served the charity during the period were as follows:



Independent examiner

Admin Services
175 Countesswells Road
Aberdeen
AB15 7RA

Bankers

Bank of Scotland
79 Ellon Road
Bridge of Don
AB23 8BY

TSB (Account closed in March 2025)
PO Box 1000
BX4 7SB

Constitution and organisation

The plan is for the Church to revisit the Constitution. The Church currently belongs to the Scottish Congregational Fellowship. Congregationalism is a form of Church government where each Church is independent in the management of its own affairs.

Charitable purposes

The principal charitable purpose is the advancement of religion.

Activities and achievements

Danestone Congregational Church was established on Sunday 24th August 1986. This report covers the 39th year of Danestone Congregational Church, which continues to meet in its building in the Community Area, Fairview Street, Danestone, Aberdeen.

Danestone Congregational Church building and Manse title deeds are held by AC Morrison & Richards, and both are fully owned by Danestone Congregational Church. This year saw a small roof repair done on the Church building, as well as a new cold water supply to the Church kitchen installed. The front garden also got a fantastic makeover.

Ministry

[REDACTED] continues as Minister and [REDACTED] continues as Senior Pastor. The Church continued to pay almost a half stipend to the Minister, who continues to be paid for 24 hours work per week for the Church. This year the Church did not receive any outside financial help to help pay for the part time stipend of its Minister.

Thanks are recorded to the Worship Team, retired [REDACTED] of Woodside Congregational Church and [REDACTED] of Kittybrewster Congregational Church for pulpit supply during the Minister's holidays and sick leave.

The Church continues to be a part of the Aberdeen Shared Team Ministry. During this year the Team was:

Balmedie

Danestone
Kittybrewster

Potterton

Woodside





All Churches have continued to run as Independent Churches, but with a Shared Team Ministry. This year we continued with some of our joint events, for example we shared in 5 Charity Shops and gathered together for a Mid Winter Meal in January 2025 at the Buckie Farm. A joint group also began meeting to look at social media around the Churches.

During the year the Ministers met together for encouragement, including a Scottish Congregational Fellowship Minister's Continued Professional Development Day in Dundee and another in Perth. Mission is financed through our Mission Account (supported by all the Aberdeen Shared Team Ministry Churches, with donations from Weddings and Funerals.)

The Church is governed by 'monthly' meetings of its members.

Membership

Our active membership has increased to 24 and our total membership is at 60. During the year we welcomed 4 people into Church membership and a further 8 into regular attendance at the Church. Unfortunately, during the year we also said goodbye to one of our Church members who returned to her home country of Tanzania, as well as goodbye to a family who moved out of the area, and very sadly one of our new Church members very unexpectedly passed away.

Worship

We continue to have a Phone Service link up for those wishing to join us via telephone continuing the simultaneous Worship both in the Church and on the phone. The Phone Services links are used by those who are almost housebound, as well as those unable to attend in person for numerous reasons. On any Sunday when we do not have a Phone Service, Worship is emailed out to those who want it. Over the year, between face to face and Telephone Services we had over 40 people, including 9 children, Worship with us on Sundays, with a regular attendance of about 18 Worshipping in the Church and on the phone weekly. Our Christmas Eve Service once again saw members of the community in attendance.

This year we continued our monthly Services in Fairview House Nursing Home and Grandholm Care Home. These included Remembrance, Christmas, Communion and regular services. It is a joy to Worship God with the residents, family and staff.

During the year, in the name of the Church, our Minister conducted 0 Funerals, 0 Weddings and 0 Baptisms. We continued with our ongoing Pastoral Care, which this year was again done via the phone, text, email, coffees out and visits.

Grants

This year the Church received 2 Grants. A Community Festive Grant from Aberdeen City Council, funded our Festive Afternoon Tea. A Communities Mental Health and Wellbeing Grant from ACVO helped to fund our Warm Hub.

Fundraising

This year we continued with our fundraising activities – Fayres, Bingo Nights, Halloween Drive, Snowman Drive, as well as Quiz Sheets. Sincere thanks are again recorded to Berriedale Funeral Home for sponsoring the teas at our Fayres by providing the home bakes and volunteers to help run the teas. We also joined with our sister Congregational Churches to run 5 Charity Shops throughout the year. Our fundraising / social events see a variety of Church and community members in attendance.

Mission

The Church continues to have a vision for Mission at home and overseas. During the year we gave donations to: Poppy Scotland, Street Friends Aberdeen and Tearfund for their Myanmar Earthquake Appeal. At Harvest time we also had another collection of food and cash for the Portal Community Flat for the Tillydrone Food Bank.

Youth

The 35th Boys' Brigade Company, the 36th Girls' Brigade Company and our Sunday School are all on hold for now.

Warm Hub

This year our Warm Hub group has continued to meet on a Wednesday afternoon in the Church, partly funded by a Communities Mental Health and Wellbeing Grant from ACVO. This group is advertised in the community, and is for anyone to come along and enjoy some company midweek. This year, the Warm Hub saw a variety of over 30 Church members and non Church members in attendance. In December 2024 the Warm Hub had another Festive Afternoon Tea, funded by a Grant from Aberdeen City Council's Community Festive Fund. A great time was had by all. We also had a few weeks of Digital Skills help from LEAD Scotland.

Carol Singing

In December we went Carol Singing at Grandholm Care Home, Persley Castle Nursing Home, and Fairview House Nursing Home. These evenings were enjoyed by the Church members, residents, staff and families alike.

Community

The Church continued to be used by various Community Groups each week. Unfortunately, October 2024 saw us lose one of our most frequent Hall users as they moved out of the Church into their own premises. However we have been Blessed with a few new Hall users too, and also helped provide a temporary home to some of the Danestone Community Centre users while the Community Centre underwent renovations.

The Church was used as the local Polling Station for the General Election on 4th July 2024.

Due to planned building works at the Danestone Community Centre the 2024 Danestone Gala was again cancelled.

In September 2024 we supported Berriedale Funeral Home with their 1st Cuppa and Cake event for recently bereaved families. We look forward to continuing this support.

During the year the Church submitted official objections to 2 separate BESS installations – Persley Piggery objection to Aberdeen City Council and Persley Wastewater Treatment Plant objection to the Scottish Government.

Manse

The Manse continues to be occupied by the private tenants who moved in in August 2021. This year we replaced the bath, shower and radiator in the bathroom in the Manse.

Covid-19

In many ways the Church is still recovering from Covid-19 and it's various lockdowns. However with the continued dedication of our Church members and adherents we found new ways to be God's Church.

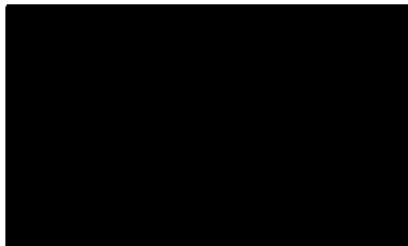
Financially the Church did well for its size (Accounts attached). Yet the Church is aware of its considerable commitments that require the support of everyone. Dedicated giving by the members is commendable.

Our Church continues to serve Christ and as we move forward in His Name, we must keep Faith in Him – it is central to all we do. We give thanks to God for that which He has given and in Faith we continue with our 40th year.

Reserves policy

For the year to 31 March 2025, the Church made a surplus of £1,321.92 (2024: deficit of £3,312.82), which has been added to reserves brought forward, thus resulting in total reserve of £16,164.34 (2024: £14,842.42). The trustees believe this is an acceptable level to provide adequate reserves to support the current commitments and future work of the Church.

Approved by the trustees and signed on their behalf



INDEPENDENT EXAMINER'S REPORT
TO THE TRUSTEES OF DANESTONE CONGREGATIONAL CHURCH
FOR THE YEAR ENDED 31 MARCH 2025

I report on the accounts of the charity for the year ended 31 March 2025.

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 (as amended). The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the 2006 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 report

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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:
- i. to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations
 - ii. 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.



Independent Examiner
Admin Services
175 Countesswells Road
Aberdeen
AB15 7RA

Date 28/11/2025

DANESTONE CONGREGATIONAL CHURCH

YEAR ENDED 31 MARCH 2025

Section A Statement of Receipts and Payments

	Ref	Unrestricted Funds	Manse Fund	Restricted Funds		Total Funds	
		General Fund		Boys Brigade	Mission Fund	2025	2024
Receipts							
Donations	C6	11,744.21	-	-	547.90	12,292.11	8,475.00
Grants	C6	3,102.00	-	-		3,102.00	203.55
Receipts from fundraising activities	C6	6,541.27	-	-		6,541.27	4,571.85
Rents from land & buildings	C6	19,587.00	-	-		19,587.00	17,761.92
Receipts from other charitable activities	C6	-	-	-	146.28	146.28	134.06
Other Receipts	C6	1,703.63				1,703.63	-
Total Receipts		42,678.11	-	-	694.18	43,372.29	31,146.38
Payments							
Expenses for fundraising activities	C7	586.48				586.48	314.25
Payments relating directly to charitable activities	C7	38,304.45	-	-	374.74	38,679.19	31,436.96
Grants and Donations	C7	1,770.30	-		129.40	1,899.70	2,092.99
Governance costs	C7	885.00	-	-	-	885.00	615.00
Total Payments		41,546.23	-	-	504.14	42,050.37	34,459.20
Net receipts/ (payments)		1,131.88	0.00	0.00	190.04	1,321.92	(3,312.82)
Transfers to/(from) funds	C8	229.86	(1,182.71)	-	952.85	-	-
Surplus/(deficit) for year		1,361.74	(1,182.71)	0.00	1,142.89	1,321.92	(3,312.82)
Total funds brought forward	B1	4,222.01	1,182.71	549.94	8,887.76	14,842.42	18,155.24
Closing balance at year end		5,583.75	0.00	549.94	10,030.65	16,164.34	14,842.42

DANESTONE CONGREGATIONAL CHURCH

YEAR ENDED 31 MARCH 2025

Section B Statement of Balances

B1) Cash Funds

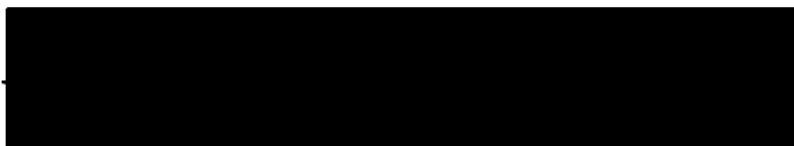
	<u>Unrestricted Funds</u>		<u>Restricted Funds</u>		<u>Total Funds</u>	
	<u>General Fund</u>	<u>Manse Fund</u>	<u>Boys Brigade</u>	<u>Mission Fund</u>	<u>2025</u>	<u>2024</u>
Bank Balances at 31/03/2024	4,222.01	1,182.71	549.94	8,887.76	14,842.42	18,155.24
Surplus/(deficit) shown on Section A	1,361.74	(1,182.71)	0.00	1,142.89	1,321.92	(3,312.82)
Bank Balances at 31/03/2025	<u>5,583.75</u>	<u>-</u>	<u>549.94</u>	<u>10,030.65</u>	<u>16,164.34</u>	<u>14,842.42</u>

B2) Property

On 8 October 2019 Danestone Congregational Church received the title deeds for the church building for no monetary consideration. The building is currently insured to the sum of £1,204,596 and the title deeds are held by AC Morrison and Richards.

In November 2020 Danestone Congregational Church cleared the outstanding liability on the Manse mortgage. In December 2020 title deeds were received for the Manse building, 52 Slains Circle. The property is currently insured to the sum of £427,407 and the title deeds are held by AC Morrison and Richards.

Approved by the trustees and signed on their behalf.



DANESTONE CONGREGATIONAL CHURCH

YEAR ENDED 31 MARCH 2025

Section C Notes to the Accounts

C1) Basis for Accounting

These accounts have been prepared on the Receipts & Payments basis and in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

C2) Nature and purpose of Funds

Unrestricted funds are those that may be used at the discretion of the trustee in furtherance of the objects of the charity. Restricted funds are subject to specific restrictions imposed by donors or by the purpose of the fund.

At present the Church operates an unrestricted General fund for the day-to-day church activities. The Manse fund is a designated fund, which are monies specifically set aside from the General fund for the repayments of mortgage loan.

Also the following restricted funds with purpose for each of them outline below:-

Boys Brigade fund funds collected are used for the purpose of running the Boys' Brigade.

Mission fund funds collected are used for the purpose of doing mission and charitable work.

C3) Trustee remuneration

Below is remuneration paid during the year to any charity trustee or person connected to a trustee.

		2025	2024
[Trustee]	Gross Salary	22,448.20	20,788.09
	Pension	2,387.16	746.49
		<u>24,835.36</u>	<u>21,534.58</u>

C4) Trustee expenses

Below are expenses paid to any charity trustee during the year.

	Yvonne Towler 2025	Rev A Cowie 2025	Rev A Robertson 2025
Fundraising expenses	-	-	586.48
Church/Pastoral expenses	15.68	-	2804.02
Mission expenses	-	107.28	108.79
Manse expenses	-	-	-
	<u>15.68</u>	<u>107.28</u>	<u>3499.29</u>

C5) Transactions with trustees and connected persons

There was no reimbursement of expenses to persons connected to a trustee.

Name	Nature of relationship	Nature of transaction	2025
			<u>0.00</u>

DANESTONE CONGREGATIONAL CHURCH

YEAR ENDED 31 MARCH 2025

Section C Notes to the Accounts**C6) Analysis of Receipts**

	Ref	2025	2024
Donations			
Collections & open plate	D1	6,540.83	4,228.56
Boys Brigade fees	D2	-	-
Appeals for other charities	D3	51.00	78.00
Donations (including minister fees for services)	D4	1,958.07	3,019.46
Gift Aid claims	D5	2,628.25	1,148.98
SCF - pension contributions	D6	1,113.96	-
		<u>12,292.11</u>	<u>8,475.00</u>
Grants			
Total grant income	D7	<u>3,102.00</u>	<u>203.55</u>
Receipts from fundraising activities			
Gala events	D8	-	-
Fayres, Spreebook, Bunny drive etc	D9	6,055.85	3,909.61
Charity shop	D10	485.42	662.24
		<u>6,541.27</u>	<u>4,571.85</u>
Rent from land and buildings			
Hire of premises	D11	11,627.00	10,201.92
Manse R&R funds	D12	-	-
Rent of Manse	D13	7,960.00	7,560.00
		<u>19,587.00</u>	<u>17,761.92</u>
Receipts from other charitable activities			
Bank Interest refund	D14	-	-
Expense repayments from other churches	D15	146.28	134.06
		<u>146.28</u>	<u>134.06</u>
Other Receipts			
Legacy	D16	1,703.63	-
		<u>1,703.63</u>	<u>-</u>
Total Receipts	D17	<u>43,372.29</u>	<u>31,146.38</u>

DANESTONE CONGREGATIONAL CHURCH

YEAR ENDED 31 MARCH 2025

Section C Notes to the Accounts

C7) Analysis of Payments	Ref	2025	2024
Expenses for fundraising activities			
Gala day expenses	E1		
Beetle Drives expenses	E2	61.30	-
Bingo expenses	E3	302.62	197.39
Fayres	E4	222.56	116.86
		<u>586.48</u>	<u>314.25</u>
Payments relating to charitable activities			
Minister's salary	E5	19,704.91	18,299.14
Minister's pension	E6	2,387.16	746.49
Minister's NIC	E7	2,743.29	2,488.95
Cleaner's salary	E8		
Rent	E9	245.00	245.00
Manse factoring fees	E10	1,158.34	1,387.20
Manse Insurance & repairs expenses	E11	3,468.64	409.08
Heat & Light	E12	2,864.50	1,356.20
Cleaning expenses	E13	18.26	31.17
Other Church expenses	E14	6,089.09	6,473.73
		<u>38,679.19</u>	<u>31,436.96</u>
Donations			
Donations to sister Churches	E15	420.30	673.49
Payment of collections for other charities	E16	349.00	78.00
Miscellaneous donations	E17	1,130.40	1,341.50
		<u>1,899.70</u>	<u>2,092.99</u>
Governance Costs			
Legal costs/fees	E18		
Independent examination fees	E19	885.00	615.00
		<u>885.00</u>	<u>615.00</u>
Total payments	E20	<u>42,050.37</u>	<u>34,459.20</u>
C8) Transfers to/(from) funds			
Transfer to funds	D18	5,618.13	(1,518.10)
Transfer from funds	E21	(5,618.13)	1,518.10
Total transfers to/ (from) funds		<u>-</u>	<u>-</u>

DANESTONE CONGREGATIONAL CHURCH

YEAR ENDED 31 MARCH 2025

Section D - Additional analysis for receipts

Breakdown of unrestricted and restricted funds

	<u>Unrestricted funds</u>		<u>Restricted funds</u>		<u>Total Funds</u>	
	General account	Manse Account	Boys Brigade	Mission Account	2025	2024
RECEIPTS						
<u>Donations</u>						
D1 Collection & open plate	6,043.93			496.90	6,540.83	4,228.56
D2 Boys Brigade fees	-	-	-	-	-	-
D3 Appeals for other charities						
Poppy Scotland				51.00	51.00	31.00
Local				-	-	-
Tearfund				-	-	47.00
	-	-	-	51.00	51.00	78.00
D4 Donations (including minister's fees for services)	1,958.07				1,958.07	3,019.46
D5 Gift aid claims	2,628.25				2,628.25	1,148.98
D6 SCF Pension contributions	1,113.96				1,113.96	-
	11,744.21	-	-	547.90	12,292.11	8,475.00
D7 <u>Grants</u>						
ACVO MHWB Fund	2,850.00				2,850.00	-
Aberdeen City Council	252.00				252.00	203.55
	3,102.00	-	-	-	3,102.00	203.55
<u>Receipts from fundraising activities</u>						
D8 Gala events					-	-
D9 Fayres, spreebook, bunny drives etc						
Walk & Talk	60.00				60.00	-
Warm Hub Donations	336.06				336.06	271.30
Bingo	1,173.50				1,173.50	729.10
Amazon Europe Core					-	21.79
Beetle/Snowman etc drive	1,157.20				1,157.20	108.00
Christmas fayre	883.84				883.84	470.15
Autumn fayre	554.88				554.88	361.00
Spring fayre	774.64				774.64	902.27
Summer fayre	467.73				467.73	375.00
Quiz	89.00				89.00	26.00
Other fundraising	559.00				559.00	645.00
	6,055.85	-	-	-	6,055.85	3,909.61
D10 Charity shop	485.42				485.42	662.24
	6,541.27	-	-	-	6,541.27	4,571.85
<u>Rents from land & buildings</u>						
D11 Hire of premises	11,627.00				11,627.00	10,201.92
D12 Manse R&R funds					-	-
D13 Rent of Manse	7,960.00				7,960.00	7,560.00
	19,587.00	-	-	-	19,587.00	17,761.92
<u>Receipts from other charitable activities</u>						
D14 Bank interest refund						-
D15 Expense repayments from other churches				146.28	146.28	134.06
	-	-	-	146.28	146.28	134.06
<u>Other Receipts</u>						
D16 Legacy	1,703.63				1,703.63	
D17 Total Receipts	42,678.11	-	-	694.18	43,372.29	31,146.38
D18 <u>Transfer to funds</u>						
Transfer - General account		665.28		1,604.86	2,270.14	1,092.10
Transfer - Manse account	1,000.00			847.99	1,847.99	426.00
Transfer - Mission account	1,500.00				1,500.00	-
Total transfers to funds	2,500.00	665.28	-	2,452.85	5,618.13	1,518.10

DANESTONE CONGREGATIONAL CHURCH

YEAR ENDED 31 MARCH 2025

Section E - Additional analysis for payments

Breakdown of unrestricted and restricted funds

	<u>Unrestricted funds</u>		<u>Restricted funds</u>		<u>Total Funds</u>	
	General account	Manse Account	Boys Brigade	Mission Account	2025	2024
PAYMENTS						
<u>Expenses for fundraising activities</u>						
E1 Gala day expenses	-	-	-	-	-	-
E2 Beetle Drives	61.30	-	-	-	61.30	-
E3 Bingo expenses	302.62	-	-	-	302.62	197.39
E4 Fayres	222.56	-	-	-	222.56	116.86
	586.48	-	-	-	586.48	314.25
<u>Payments relating to charitable activities</u>						
E5 Minister's salary	19,704.91	-	-	-	19,704.91	18,299.14
E6 Minister's pension	2,387.16	-	-	-	2,387.16	746.49
E7 Minister's NIC	2,743.29	-	-	-	2,743.29	2,488.95
E8 Cleaner's salary	-	-	-	-	-	-
E9 Rent	245.00	-	-	-	245.00	245.00
E10 Manse factoring fees	1,158.34	-	-	-	1,158.34	1,387.20
E11 Manse Insurance & repairs expenses	3,468.64	-	-	-	3,468.64	409.08
E12 Heat & Light	2,864.50	-	-	-	2,864.50	1,356.20
E13 Cleaning expenses	18.26	-	-	-	18.26	31.17
	32,590.10	-	-	-	32,590.10	24,963.23
E14 Other Church expenses	772.04	-	-	107.28	879.32	1,046.60
Church/pastoral expenses	2,944.97	-	-	58.39	3,003.36	3,482.40
Affiliation fees	220.00	-	-	-	220.00	335.00
Licences	235.00	-	-	-	235.00	84.00
Advert, printing, stationery, postage	-	-	-	209.07	209.07	187.69
Congregational & general insurance	1,542.34	-	-	-	1,542.34	1,338.04
	5,714.35	-	-	374.74	6,089.09	6,473.73
	38,304.45	-	-	374.74	38,679.19	31,436.96
<u>Donations</u>						
E15 Donations to sister Churches	-	-	-	-	-	-
Woodside Congregational Church	70.06	-	-	-	70.06	88.89
Potterton Congregational Church	70.00	-	-	-	70.00	88.89
Kittybrewster Congregational Church	70.06	-	-	-	70.06	88.89
Balmedie Congregational Church	70.06	-	-	-	70.06	229.04
Northfield Congregational Church	70.06	-	-	-	70.06	88.89
Cove Congregational Church	70.06	-	-	-	70.06	88.89
	420.30	-	-	-	420.30	673.49
E16 Payment of collections for other charities	-	-	-	-	-	-
Local (Food banks and Street Friends)	220.00	-	-	-	220.00	-
Tearfund	50.00	-	-	-	50.00	47.00
Poppy Scotland	-	-	-	79.00	79.00	31.00
	270.00	-	-	79.00	349.00	78.00
E17 Miscellaneous donations	-	-	-	-	-	-
Charitable donation	1,080.00	-	-	50.40	1,130.40	1,260.00
Mental Health Aberdeen	-	-	-	-	-	81.50
	1,080.00	-	-	50.40	1,130.40	1,341.50
	1,770.30	-	-	129.40	1,899.70	2,092.99
<u>Governance costs</u>						
E18 Legal costs/fees	-	-	-	-	-	-
E19 Independent examination fees	885.00	-	-	-	885.00	615.00
	885.00	-	-	-	885.00	615.00
E20 Total payments	41,546.23	-	-	504.14	42,050.37	34,459.20
E21 <u>Transfer from funds</u>	-	-	-	-	-	-
Transfer - Manse account	665.28	-	-	-	665.28	665.28
Transfer - Mission account	1,604.86	847.99	-	-	2,452.85	426.82
Transfer - Boys Brigade account	-	-	-	-	-	-
Transfer - General account	-	1,000.00	-	1,500.00	2,500.00	426.00
Total transfers from funds	2,270.14	1,847.99	-	1,500.00	5,618.13	1,518.10