

# **Brimmond Church of Scotland**



**B R I M M O N D  
C H U R C H**

## **Financial Statements for the Year Ended 31 December 2024**

**Congregation No: 311892**

**Scottish Charity No: SC 011204**

## Reference and Administrative Information

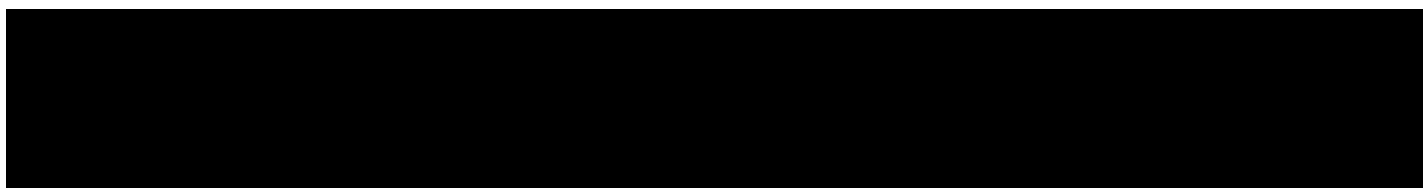
Charity Name: Brimmond Church of Scotland

Charity Registration Number: **SC 011204**

Congregation Reference No: **311892**

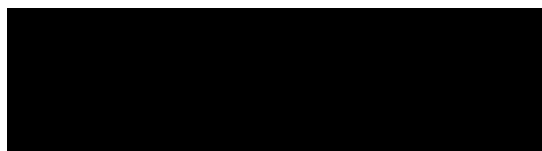
Contact Address: Brimmond Church  
Bucksburn  
Aberdeen  
AB21 9SS

## Trustees (Active)

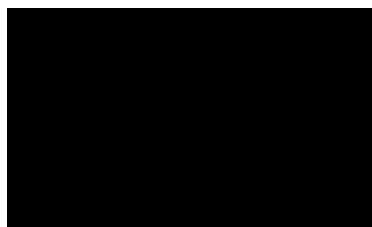


## Principal Office-bearers

Minister:  
Session Clerks:  
Church Treasurer:



## Independent Examiner



## Bankers

Virgin Money  
62 Union Street  
Aberdeen  
AB10 1WD

## **Trustees' Annual Report**

### **Year ended 31 December 2024**

## **Structure, Governance and Management**

### **Governing Document**

The Church is administered in accordance with the terms of the Unitary Constitution.

### **Recruitment and Appointment of Trustees**

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 congregation who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

### **Organisational Structure**

The Kirk Session is responsible for the spiritual affairs and practical responsibilities within the church. Chaired by the minister it is scheduled to meet 6 times a year and on an *ad hoc* basis as required. Under this oversight, certain responsibilities are delegated to the Resource Group, Action Group, and Pastoral Group as appropriate.

The Resource Group is responsible for finance, administration, fabric and related areas. They help guide us in being good stewards of our resources. They have responsibility for the Fabric Team which looks after the buildings and grounds of the church. The Action Group looks at what the church does, how we are catering for our members, disciplining them in the faith, serving our community and reaching out with the Good News of the Christian message. It also has a remit for looking at our 3rd party giving, and they have responsibility for the Young People and Families Team. Lastly the Pastoral Group endeavours to make sure that people know the love and care of belonging to a church family. This includes hospital visiting, visiting people at home and organising services for the care home and sheltered housing that are in the parish. They also co-ordinate our team of church visitors.

### **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.

Brimmond Church holds weekly times of worship at 10.30am and, on certain occasions, evening worship. The Youth Programme of Crèche (under 3s), Nursery (pre-school), and Blast-Off Bible Learning Adventure Stations (Primary school age) operates on Sunday mornings.

In addition to these Sunday Youth Activities there is a monthly Messy Church that runs during term time as well as special events throughout the year. We are also pleased to have a good relationship with the Brownies and Rainbows groups and toddler groups that meet in our halls. There is a Guild which meets regularly through the year with speakers and activities. A weekly men's breakfast group meets throughout the year as well as a ladies Bible study and various small group meetings. There are a variety

## Brimmond Church of Scotland 2024 Accounts

of social activities with parties, meals, outings and other events. Brimmond Church also supports and partners with The Living Well Project charity and there are regular Dementia Friendly Cafés held in the church halls.

In terms of objectives, our aim is to engage with every age group in the community, offering pastoral care, support and activities that engage their passions and needs, all in the context of faith.

### **Achievements and Performance**

2024 has been a year of growth for Brimmond Church, on a spiritual level, in terms of our activities and in numbers attending. This has been very encouraging, and it is great to see the wonderful community and family spirit thrive within the congregation. Sunday worship is well attended, and this year saw series in John's Gospel, the Apostles' Creed and an Advent series in Isaiah. We have been delighted to welcome new people to our congregation including families. We enjoyed a busy Christmas period with a noticeably larger attendance at our special services, as well as working together with the Community Council to have carols at the Christmas Tree switch-on. A great event with people from all over the community.

Our activities for young people continue to go well with their own activities on a Sunday morning as well as taking part in the service, and our Monthly Messy church. End of term parties and an altogether picnic in the summer have complemented the programme well. We are very grateful to our fantastic team of volunteers. Our minister continues to develop links with the schools and foster relationships as Chaplain to the local Air Cadet Squadron.

This has been the first full year of our leadership groups working and they have proved to be a great benefit. We have partnered with different organisations locally as we endeavour to support, encourage and learn from them. This includes The Living Well Project which holds a regular dementia friendly café in our premises as well as two other locations in the city, and co-ordinates a befriending service. We provide financial support, office space and volunteers. We continue to support the Instant Neighbour Food Bank and this year donated over 3,300kg of food which went to create over 470 food parcels. We have also partnered with SU Scotland, Bethany Christian Trust and the Christian Unions at both Universities in the City. Our Change4Good fund (which takes small change and uses it to help people in the local community) has helped people with, especially, food, utilities and emergency accommodation throughout the year.

This year we set up Life Groups. They are small groups that meet in people's homes in order to encourage each other in their Christian lives and to help deepen faith. There are currently four groups with a hope that these will grow. Another significant milestone in the life of the church albeit in a different area was the sale of the Bucksburn Stoneywood building. We are grateful to those who put in so much time and effort to looking after the building and we have been delighted that it will continue as a church. On the 11th of October we handed the keys over to 'Jesus House Church' part of the 'Redeemed Christian Church of God.' We look forward to working with them in the future and have already enjoyed a joint carol service with them.

We have continued to benefit from the services of our Ministerial Assistant this year and are delighted that her contract has been extended by the Church of Scotland, through to the end of 2025. As we look forward to next year, we recognise there is the need and opportunity to carry out some significant maintenance work to the Church building, after work this year being carried out to the roof. We also hope to employ somebody who will work specifically with our young people and families. We seek to continue in serving our community and growing as a faith family together as we follow God's leading and our three principles, loving, worshipping, and serving.

### **Financial Review**

The main source of income is members' weekly offerings, 2024 has been another blessed year for our congregation and parish.

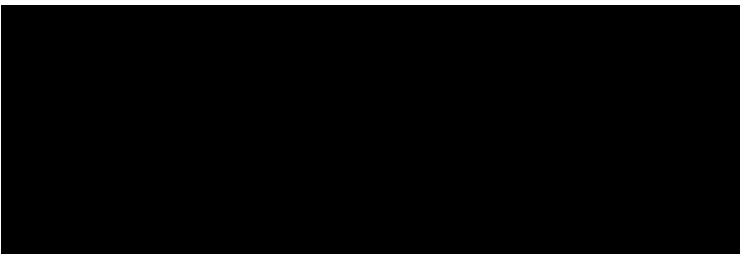
### **Reserves Policy**

It is the Trustees' policy to hold reserves of approximately four months expenditure including designated funds of £12,000 per month. At the year end the Church held unrestricted cash funds of £48,036 The Church also held £43,113 of restricted funds which have been provided for the purposes specified.

### **Statement of Trustees' Responsibilities**

The members of the Kirk Session must prepare financial statements which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. The members of the Kirk are responsible for keeping proper accounting records which, on request, must reflect the financial position of the Church at that time. This must be done to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 and the Regulations Anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007. They are also responsible for safeguarding the assets of the Church and must take reasonable steps for the prevention and/or detection of fraud and other irregularities.

**Approved by the Trustees and signed on their behalf,**



**Minister.**

**Date: 18 March 2025**

**Brimmond Church  
SC 011204**

**Independent Examiner's Report to the Trustees of Brimmond Church**

I report on the accounts of the charity for the year ended 31 Dec 2024 which are set out on pages 8 to 12.

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

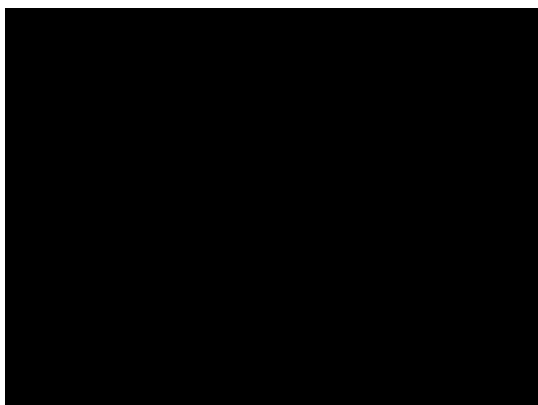
**Basis of independent examiner's statement**

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In the course of my examination, no matter has come to my attention which gives me reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with Section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
2. to which, in my opinion, attention should be drawn to enable a proper understanding of the accounts to be reached.



## Brimmond Church of Scotland 2024 Accounts

### Receipts

	<i>Unrestricted Funds 2024</i>	<i>Restricted Funds 2024</i>	<i>Endowment Funds 2024</i>	<i>Total 2024</i>	<i>Total 2023</i>
Donations	£136,204	£37,472	£0	£173,677	£160,556
Legacies	£0	£0	£0	£0	£0
Activities for Generating Funds	£0	£0	£0	£0	£0
Bank & Deposit Interest	£0	£0	£0	£0	£0
Investments Income	£0	£0	£0	£0	£0
	£136,204	£37,472	£0	£173,677	£160,556
Sale of Assets	£0	£0	£0	£0	£0
Sale of Investments	£0	£0	£0	£0	£0
Grants	£0	£0	£0	£0	£0
Receipts from General Trustees	£0	£0	£0	£0	£0
Other Receipts	£0	£0	£0	£0	£0
	£0	£0	£0	£0	£0
Total Receipts	£136,204	£37,472	£0	£173,677	£160,556

### Payments

	<i>Unrestricted Funds 2024</i>	<i>Restricted Funds 2024</i>	<i>Endowment Funds 2024</i>	<i>Total 2024</i>	<i>Total 2023</i>
Costs of Generating Funds	£0	£0	£0	£0	£0
Charitable Activities	-£160,143	-£9,084	£0	-£169,227	-£170,468
Governance Costs	£0	£0	£0	£0	£0
Total Payments	-£160,143	-£9,084	£0	-£169,227	-£170,468

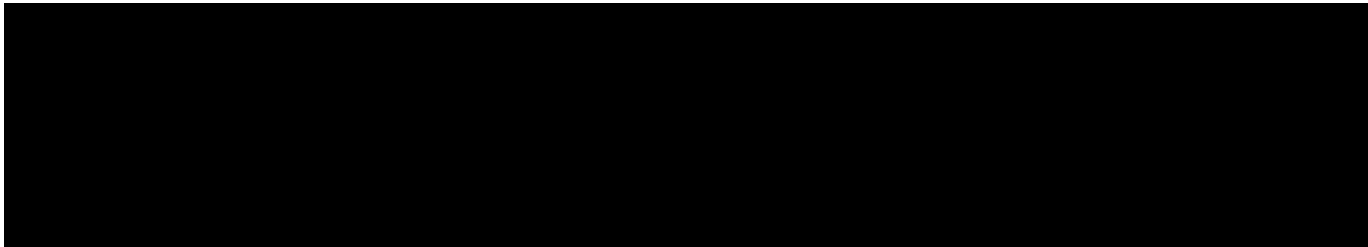
### Excess of Payments over Receipts

	-£23,938	£28,388	£0	£4,450	-£9,912
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# Brimmond Church of Scotland 2024 Accounts

	<i>Unrestricted Funds 2024</i>	<i>Restricted Funds 2024</i>	<i>Endowment Funds 2024</i>	<i>Total 2024</i>	<i>Total 2023</i>
<b>Bank &amp; Deposit Balances</b>					
Bank & Deposit Balances Brought Forward	£72,682	£14,725	£0	£87,407	£112,192
<b>Movement in Year</b>					
Excess of Payments over Receipts for the year	-£23,938	£28,388	£0	£4,450	-£9,912
Carried Forward	£48,744	£43,113	£0	£91,857	£102,280
<b>Investments at Market Value</b>	£0	£0	£0	£0	£0
<b>Assets</b>					
Gift Aid Receivable	£7,082	£0	£0	£7,082	£6,929
	£7,082	£0	£0	£7,082	£6,929
<b>Liabilities</b>					
Ministry & Mission Debt	-£7,508	£0	£0	£0	£0
Accountancy Fee	£0	£0	£0	£0	£0
	-£7,508	£0	£0	£0	£0

The Accounts were approved for and on behalf of the Kirk Session on 18 March 2025



Session Clerk

Treasurer



## 1. Trustee Remuneration & Related Party Transactions

Remuneration Expenses Incurred	-£273
R Kinnaird Admin Services	-£9,570
Trustee Contributions	£24,558
Ministers Expenses, Travel & Council Tax	-£4,013

## 2. Movements in Funds

	<i>Jan 1 2024</i>	<i>Receipts</i>	<i>Payments</i>	<i>Transfers</i>	<i>Dec 31 2024</i>
<b>Unrestricted Funds</b>					
General Fund	£71,390	£134,599	-£157,954	£0	£48,036
Guild	£1,292	£1,605	-£2,189	£0	£709
<b>Restricted Funds</b>					
Edwards Trust	£11,783	£35,159	-£6,676	£0	£40,266
Fast Day	£2,942	£2,313	-£2,409	£0	£2,847

### Purposes of Designated Funds

General Fund: The Trustees have set aside funds for the general running of the Church

Guild: This account is used in relationship to the operation of the Guild

### Purposes of Restricted Funds

Edwards Trust: This provides funds for youth and the elderly in the Parish, outreach and education.

Fast Day: This fund is from special collections and donations to support need in the parish and donations for external charities.

## Brimmond Church of Scotland 2024 Accounts

### 3. Analysis of Donations

	<i>Unrestricted Funds 2024</i>	<i>Restricted Funds 2024</i>	<i>Endowment Funds 2024</i>	<i>Total 2024</i>	<i>Total 2023</i>
Gift Aid Offerings	£67,428	£0	£0	£67,428	£68,826
FWO Scheme (non Gift Aid)	£23,658	£0	£0	£23,658	£30,235
Tax Recovered on Gift Aid donations	£28,608	£0	£0	£28,608	£22,412
Ordinary Offerings (Open Plate)	£5,231	£0	£0	£5,231	£6,076
Church Organisations	£1,855	£0	£0	£1,855	£224
Other Donations	£9,425	£37,472	£0	£46,897	£32,783
	£136,204	£37,472	£0	£173,677	£160,556

### Receipts

Donations	£125,343	£0	£0	£125,343	£134,661
Legacies	£0	£0	£0	£0	£0
Activities for Generating Funds	£0	£0	£0	£0	£0
Bank & Deposit Interest	£0	£0	£0	£0	£42
Investments Outcome	£0	£0	£0	£0	£0
Rental of Premises	£8,340	£0	£0	£8,340	£7,980
Sale of Assets	£0	£0	£0	£0	£0
Sale of Investments	£0	0	£0	£0	£0
Grants	£0	£0	£0	£0	£0
Receipts from General Trustee	£0	£0	£0	£0	£0
Other Receipts	£2,522	£37,472	£0	£39,994	£17,915
	£136,204	£37,472	£0	£173,677	£160,598

Brimmond Church of Scotland 2024 Accounts

## 4. Analysis of Payments

	<i>Unrestricted Funds 2024</i>	<i>Restricted Funds 2024</i>	<i>Endowment Funds 2024</i>	<i>Total 2024</i>	<i>Total 2023</i>
<b>Costs of Generating Funds</b>					
Costs of Generating Funds	-£180	£0	£0	-£180	£0
Charitable Activities	-£160,143	-£9,084	£0	-£169,227	-£170,468
Governance Costs	£0	£0	£0	£0	£0
	<b>-£160,323</b>	<b>-£9,084</b>	<b>£0</b>	<b>-£169,407</b>	<b>-£170,468</b>
<b>Charitable Activities</b>					
Ministries & Mission	-£77,520	£0	£0	-£77,520	-£71,332
Presbytery Dues	-£4,259	£0	£0	-£4,259	-£2,350
Voluntary Additional Stipend	£0	£0	£0	£0	£0
Minister's Expenses	-£1,229	£0	£0	-£1,229	-£2,231
Ministerial Assistance	£0	£0	£0	£0	£0
Pulpit Supply	£0	£0	£0	£0	-£100
Other Staffing Costs	-£16,978	£0	£0	-£16,978	-£15,792
Fabric Repairs & Maintenance	-£12,375	£0	£0	-£12,375	-£45,132
Council Tax	-£4,529	£0	£0	-£4,529	-£4,857
Heat & Light	-£9,790	£0	£0	-£9,790	-£8,028
Insurance	-£8,738	£0	£0	-£8,738	-£5,478
Other Building Costs	£0	£0	£0	£0	£0
Church Office Expenses	-£4,512	£0	£0	-£4,512	-£5,943
Organ & Music	-£589	£0	£0	-£589	£0
Other Expenses ( <b>Note 1</b> )	-£19,802	-£9,084	£0	-£28,886	-£9,225
Church Organisations' Expenses	£0	£0	£0	£0	£0
	<b>-£160,322</b>	<b>-£9,084</b>	<b>£0</b>	<b>-£169,406</b>	<b>-£170,468</b>
Excess of Payments over Receipts	<b>-£24,118</b>	<b>£28,388</b>	<b>£0</b>	<b>£4,270</b>	<b>-£9,912</b>

**Note 1:** This value represents Guild Spending and monies from special collections which were due for restricted funding purposes, these included the Gift Day giving for Youth Work and Giving Fund for Parish donations.

## 5. Minister's Stipend

Minimum Stipend	£31,642
Maximum Stipend	£38,884

## 6. Collections & Donations for Third

<b>Parties</b>	<b>2024</b>	<b>2023</b>
Archway		£240
Bethany Christian Trust	£485	
Humanitarian Gaza		£240
Instant Neighbour		£250
Living Well	£500	£2,572
RGU Christian Union	£300	
Scripture Union NE & Shetland	£300	
Tearfund Scotland, Ukraine Appeal		£450
Toybox		£1,360
	<u>£1,585</u>	<u>£5,112</u>

## Appendix

### Funds held on behalf of the Congregation by the Church of Scotland General Trustees

	<i>2024 Amount</i>
	<i>Deposited</i>
Capital Account	£310,844
Revenue Account	£23,658
Temp Account (Bucksburn Stoneywood Church Sale)	<u>£235,903</u>
	<u>£570,405</u>