

**Aberdeen Bridge of Don Oldmachar**  
**Church of Scotland**

**Year ending 31 December 2025**

**RECEIPTS AND PAYMENTS ACCOUNTS**

**Congregation No: 311901**

**Charity No: SC 025324**

## **Reference and Administrative Information**

Charity Name: Aberdeen Bridge of Don Oldmachar Church of Scotland

Charity Registration Number: SC025324

Congregation Reference No: 311901

Contact Address: Ashwood Park  
Bridge of Don  
ABERDEEN  
AB22 8PR

## **Trustees**

Rona	Alexander
Alasdair	Brooks
Judith	Byers
Gillian (Moyra)	Cowie
Maureen	Geddes From 15.06.25
Elizabeth	Haig
Katherine	Hepburn From 15.06.25
The Reverend Darren	Jalland
Ronald	Marshall
George	McLeod
Richard	Neilson to 24.04.25
Karen	Sommerville
Yvonne	Temple From 15.06.25

## **Principal Office-bearers**

Minister:	The Reverend Darren Jalland
Session Clerk	Judith Byers
Church Treasurer:	Rona Alexander
Church Secretary	Karen Sommerville

## **Independent Examiner**

Mr Douglas Temple  
5 Dubford Walk  
Bridge of Don  
AB23 8GN

## **Bankers**

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

**Aberdeen Bridge of Don Oldmachar Church of Scotland**  
**For the year ending 31<sup>st</sup> December 2025**

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# Aberdeen Bridge of Don Oldmachar Church of Scotland

## For the year ending 31<sup>st</sup> December 2025

### **Trustees Report**

#### **Structure, Governance and Management**

##### **Governing Document**

**The Church is administered in accordance with the terms of the Deed of Constitution (Unitary Form).**

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

The trustees are as listed on page 2. All are Elders of the church, meeting as the Kirk Session, and are chosen by Session from those members of the church who are considered to have the appropriate gifts and skills. The minister is (ex officio a trustee) and is Moderator at all meetings of the Kirk Session. The minister is appointed by Congregation Ballot and was inducted into the charge by the Presbytery of Aberdeen and Shetland in 2022 (now the Presbytery of the North East and Northern Isles).

Newly appointed trustees are advised and supported by the Kirk Session of their legal duties and responsibilities and where necessary training is provided. Richard Neilson stepped down in April 2025 and 3 new elders were added to Session membership following congregational consultation (Kat Hepburn, Maureen Geddes and Yvonne Temple) with their ordination being held on 15 June 2025. In total, the Kirk Session met 9 times during the year for regular and extraordinary business. During 2025 these meetings were all held in person with 1 elder attending by zoom on one occasion. The Session Clerk acts as minute taker.

##### **Organisational Structure**

The Kirk Session is moderated by the minister. The Session met regularly for ordinary business after due notice had been given, and extra meetings were held when necessary throughout the year.

The Kirk Session has responsibility for spiritual and temporal affairs within the Church. The Kirk Session also bears oversight of general management, financial management, and maintenance of church buildings and all equipment.

##### **Assessor Elders**

No assessor elders were required in 2025 due to all roles being filled from the current Kirk Session members.

##### **Ministry Team**

The congregation was served by the Rev Darren Jalland with preaching cover for holidays being provided by the congregation who had been selected as able to lead worship by the Presbytery preaching and leading worship course or by academic study at the University of Aberdeen.

#### **Objectives and Activities**

##### **Objectives**

The Church of Scotland is Trinitarian in Doctrine, Reformed in tradition and Presbyterian in policy. 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.

## Aberdeen Bridge of Don Oldmachar Church of Scotland

### For the year ending 31<sup>st</sup> December 2025

#### **Services of Worship**

Services were held every Sunday at 10.30a.m. Communion is usually celebrated on the first Sunday of each month. The congregation met in person but continued live Youtube transmission as well with the recording posted on Youtube, Facebook, and the Church website following conclusion of the service for all to watch. Efforts continue to be inclusive of everyone, and to ensure that many mediums are used to include those who do not have Facebook or Internet access, providing e-mail versions of the service on request.

In June, a new evening service commenced and runs weekly during term time. This is a short, reflective and relaxed service which has been well-received.

Members of the congregation are involved in the worship band, leading worship, readings, and leading prayers. Additionally, members are involved in the welcome teams before the service and in providing tea and coffee after and sometimes during the service. The style of worship has continued to involve many in the congregation adding to the richness of the worship and the cohesion of the congregation.

#### **Activities**

Oldmachar Church continues to offer a range of activities and missional opportunities throughout the week as follows:

Children – Sunday Club, Kids & Co, Little Jammers – Christian education and important pastoral care for their parents/guardians. There was a change of leaders in 2025 for Kids & Co and Little Jammers due to personal circumstances and the Kirk Session showed their appreciation to Moira Wilson, Karen Sommerville and Rona Alexander who had served these groups for a long number of years. New leaders stepped forward and both groups continued to run during 2025 with a seamless transition.

Youth –volunteering opportunities for young people including assisting with Sunday Club, setting up the church for worship and maintaining and operating the sound systems and projection during worship and ensuring website and general IT integrity. Their contribution to the smooth operation of the Church cannot be underestimated.

The youth club continues to operate to serve the youth of the area. It is run by a rota of volunteer adults from within the congregation and with our grateful support to St Mary's Church for the help of one of their elders. The numbers attending have varied, particularly following the departure of founder members as they moved into S3 in August 2025. A variety of activities, both structured and unstructured are offered with various guests coming along to educate and entertain the young people on an occasional basis.

The teams took responsibility for the following areas – Mission, Youth ministry, Worship, Pastoral Care, Maintenance and Health and Safety, IT and finance and Hospitality and fund-raising. The Communications team has proved more difficult to establish. These teams are made up of volunteers from the congregation and Kirk Session and reports are circulated to all team convenors and discussed at Session meetings. These teams are still proving invaluable to the innovation and running of the church.

Praise Band – a dedicated group who bring sung worship every Sunday. We are indebted to them for their musical talents.

Friday cafe – an opportunity to offer fellowship and conversation continues as a weekly offering thanks to the commitment of a small group of volunteers who are very committed to the cause. In addition a games group has developed from this and a small number of ladies meet after café to extend social contact.

## Aberdeen Bridge of Don Oldmachar Church of Scotland

### For the year ending 31<sup>st</sup> December 2025

Ladies Breakfasts – under the leadership of Moyra Cowie and Liz Haig, the monthly Ladies Breakfasts are also growing in number. Different themes and a variety of food was supplied and speakers arranged on a wide variety of topics. During 2025, the ladies extended a warm welcome to men and families and a very good turnout and fund-raising were recorded on both occasions.

Fund-raising and grants – the fund-raising team was very successful in arranging innovative fund-raising and organising the re-carpet of the upstairs corridor and small hall which has provided a much better surface for all users of the building. In addition, the Treasurer and Andrew MacDonald master-minded a grant application to renew the lighting in the church building and the new system was successfully installed in February 2025. The leadership shown by Andrew Macdonald and Rona Alexander (Treasurer) in obtaining the grant and supervising the installation was much appreciated.

Community mission – Judith Byers represents the Church on the Better Bridge of Don group as part of Bridge of Don Community Council. Judith continues to serve on this group representing the church wherever possible.

Christians against Poverty – in a joint venture with Catalyst Vineyard Church, Douglas Temple has trained as a debt coach and, assisted by some church members as chaperones, provides debt counselling services to those referred to the charity. The Kirk Session took the difficult decision to withdraw their contribution to the funding of the debt coach however Douglas has continued to serve and address the needs of those who need support, assisted by befrienders from the congregation where required.

Prayer group – meeting by zoom and praying for situations of concern or thanksgiving known to us or highlighted by email or prayer cards. The bible study group has increased in number and met weekly in person until the summer of 2025. The group worked through structured bible study using sourced material.

Kintsugi Hope – this new group commenced its 12 week run under the leadership of the Rev Darren Jalland and Moyra Cowie and is attended by a group of 5 people.

Local schools links – The mission team joined both Forchill Primary school and Glashieburn Primary School in order to showcase the church at the summer fayres in June. Rev Darren Jalland and the Mission Team worked closely with Oldmachar Academy Art and Design dept as a class took on a project to design the new Church logo. The winning design as voted for by the congregation was showcased with the winning pupil thanked following Sunday worship on 29 June 2025 and the logo is now being widely used on clothing, social media, church documentation and promotional material.

### **Who we Are Statement**

**People inspired by Jesus to be inclusive, loving, compassionate and to share God's Good News with our community and beyond. A space where all are welcome and all belong.**

### **Church Membership**

During 2025 there were 7 deletions from the congregational roll (4 deaths and 3 relocations). There were 5 new admissions by certificate of transference. The congregational roll is 121 members (now excluding adherents) and 27 adherents which is down 2 due to 1 death and 1 moved away. In addition there are 2 names on the supplementary roll.

We have been delighted to welcome some of the members of St Mary's congregation (following the closure of their church) who have joined us regularly for worship and some have joined by certificate of transference as noted above.

## Aberdeen Bridge of Don Oldmachar Church of Scotland

### For the year ending 31<sup>st</sup> December 2025

#### **Achievements and Performance**

The paid staff of the Church comprised the church administrator who works 9 hours per week now usually on a Friday due to obtaining alternative employment. We continue to be blessed by Karen who is extremely committed to covering our admin tasks as well as all her voluntary responsibilities in her many roles in the church.

In addition there is a church cleaner (Ethan Sommerville) who worked all year 3 hours per week until his resignation which took effect on 20 December 2025. We wish him well securing his first career position overseas following his graduation in the summer of 2025. A new cleaner (Maureen Geddes) was offered the position to commence on 2 January 2026.

#### **Safeguarding**

The trustees take the safeguarding of children and protected adults very seriously, complying with legislation and national church policy. Oldmachar has two trained coordinators appointed and have ensured that every person carrying out regulated work with children and/or protected adults has gone through the new PVG scheme, and each person is individually considered and approved by the trustees. A register of all volunteers working with Vulnerable Adults and Children is reviewed and approved at every Session Meeting. There has been a significant increase in training offered by Presbytery trainers allowing us to ensure the training requirement is complied with.

#### **Summary**

The trustees wish to acknowledge their gratitude to the many members of the congregation who have worked so willingly this year to bring God's love and message to the community.

The Session conducted an exercise to "re-imagine" our church building and several rooms were re-purposed to better serve our mission to the community. Session noted their thanks for the energy and enthusiasm which a significant proportion of the congregation gave to this exercise and which allowed this to move forward with speed.

Worship was led by Rev Darren Jalland throughout the year with occasional cover required for holidays or other ministerial commitments and we are indebted to those who are willing to lead worship on a voluntary basis. We have a team of 4 members of the congregation willing and qualified to lead worship when required.

2025 has been an important year for the congregation of God's people in Oldmachar as we seek to spread God's love to all and to live out our Who We Are statement. We move forward into 2026 with enthusiasm and thankfulness for the progress made in 2025 in so many aspects of church and congregational life.

# Aberdeen Bridge of Don Oldmachar Church of Scotland

## For the year ending 31<sup>st</sup> December 2025

### **Financial Review**

The Kirk session agreed that presenting the accounts in the receipts and payments method would be appropriate and this has continued for 2025 financial reporting.

2025, recorded an overall deficit of £7,156 It should be noted that this is due to an exceptional item for the replacement of the manse bathroom cost £10,236. If this exceptional item was to be excluded for clarity on the year's position, we would have been in surplus of £3,080

Overall, the congregation increased their giving from £35,293 to £40,266 (14%) reflecting the continuing commitment of the congregation to the church. There is an increase in open plate giving, mainly due to the increased number of people attending on a Sunday morning. In addition there are new regular donations by standing order as well as increased giving from existing members.

The GASDS gift aid will be claimed in April 26, the year to December estimate is £1,184.

Tax reclaimed on offerings made by gift aid amounted to £6,775 with the final quarter for 2025 receivable in January of £1,334

External lets brought in income of £15,919 from nine regular hall lets, including ad hoc rentals of £1,260. This is a decrease on 2024 due to the balance of full rate rental vs child rate and organisation rate rentals. We made a small increase the hourly rate during this financial year of 50p per hour

We were fortunate to two grants awarded during the year for £25,000 from the AVCO JTPB fund which was used to replace all the lighting to LED, and improve visibility with sensor lighting in various areas. The second small grant was a festive fund grant from Aberdeen City Council in support of our hosting the better Bridge of Don event in December 2024

Thanks to an interest free short term loan from a church member, and sufficient cash, we were able to replace the bathroom in the manse which was beyond repair. The balance of the loan was donated towards 2026 improvements.

Thanks to our extensive fundraising we raised sufficient funds to be able to replace the carpet in the upstairs hall and walkway, replace the dishwasher in the manse, and replace the manse fence which blew down in a storm, and retain over £1,500 towards fabric improvements for the church and the manse in 2026.

We distributed specific retiring collections to five charities to the value of £2,465

Existing supplier contracts were reviewed in 2025 and this has ensured that the total expenditure was kept in line with the budget, by negotiating new contracts and ceasing old ones where cost savings were identified.

### **Reserves Policy**

It is the trustee's policy to accumulate reserves wherever possible, to meet the ongoing monthly expenditure of approximately £5k

At the end of 2025, the Church held total funds of £28,046 unrestricted £17,023 and restricted of £11,023 respectively.

It has no outstanding liabilities at this time.

Gift aid and GASDS for 2025 receivable in 2026 amount to £1,334 and £1,184 respectively.

## APPENDIX 3

Scottish Charity Regulator

## Independent examiner's report on the accounts

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**Report to the trustees/members of** Charity name  
Aberdeen Bridge of Don Oldmachar Church of Scotland

**Registered charity number** SC025324

**On the accounts of the charity for the period**

<b>Period start date</b>			<b>Period end date</b>		
Day	Month	Year	Day	Month	Year
01	January	2025	to	31	December 2026

**Set out on pages** 10-15

(remember to include the page numbers of additional sheets)

**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) 2005 Act and the Charities Accounts (Scotland) Regulations 2006 (as amended). 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 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 [other than that disclosed on the attached page\*]

1. which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
  - to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations

have not been met, or

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

**Signed:**



**Date:**

1 - 03 - 2026

**Name:**

Mr Douglas Temple

**Relevant professional qualification(s) or body (if any):**

**Address:**

5 Dubford Walk  
Bridge of Don  
Aberdeen  
AB23 8BY

## **Disclosure section**

Only complete if the examiner needs to highlight material problems.

**Give here brief details of  
any items that the  
examiner wishes to  
disclose**

**Aberdeen Bridge of Don Oldmachar Church of Scotland**  
**Statement of Balances**  
**As at 31st December 2025**

	Unrestricted Funds 2025 Note £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
<b><u>Bank &amp; Deposit Balances</u></b>					
Bank & deposit balances brought forward	24,886	10,316	-	35,202	32,505
<b><u>Movement in year:</u></b>					
Excess of Receipts over Payments for the year	(7,863)	707	-	(7,156)	2,698
Bank & deposit balances carried forward	17,023	11,023	-	28,046	35,202


**Assets**

Gift Aid Receivable Jan 26	1,334
GASDS for April-Dec 25	1,184

**Liabilities**

The accounts were approved by the Kirk Session On January 2025

For and on behalf of the Kirk Session

Minister		Date	1/2/26
Session Clerk	Judith Byers	Date	1/2/26
Treasurer	Ken P Alexander	Date	1/2/26
Independent Examiner	Oliver	Date	01/03/2026

**Aberdeen Bridge of Don Oldmachar Church of Scotland****Receipts and Payments Account****For the year ending 31st December 2025**

		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
<b><u>Receipts</u></b>	<b>Note</b>					
Donations	3	36,551	3,715	-	40,266	35,293
Legacies					-	-
Activities for Generating Funds		6,476	1,354		7,830	6,316
Bank & Deposit interest					-	-
Investment income		783			783	919
		<b>43,810</b>	<b>5,069</b>	<b>-</b>	<b>48,879</b>	<b>42,527</b>
Rental of premises		15,919			15,919	17,534
Sale of assets					-	274
Sale of investments					-	-
Grants			25,161		25,161	32,528
Receipts from General Trustees					-	-
Other Receipts		550	100		650	200
Organisations		2,045			2,045	2,545
<b><u>Total Receipts</u></b>		<b>62,324</b>	<b>30,330</b>	<b>-</b>	<b>92,654</b>	<b>95,609</b>
<b><u>Payments</u></b>	<b>4</b>					
Costs of generating funds					-	-
Charitable activities		70,187	29,623		99,810	92,911
Governance costs					-	-
					-	-
<b><u>Total Payments</u></b>		<b>70,187</b>	<b>29,623</b>	<b>-</b>	<b>99,810</b>	<b>92,911</b>
<b>Excess of Receipts over Payments for the year</b>		<b>(7,863)</b>	<b>707</b>	<b>-</b>	<b>(7,156)</b>	<b>2,698</b>

Session Clerk

Judith Byers

Date

1/2/26

# Aberdeen Bridge of Don Oldmachar Church of Scotland

## Notes to the Accounts

### 1. Trustee Remuneration and Related Party Transactions

Eight trustees received a total of £2,898.94 in reimbursement of expenses incurred on behalf of the congregation.

### 2. Movements in Funds

	At 1 Jan 2025 £	Receipts £	Payments £	Transfers £	At 31 Dec 2025 £
<b>Unrestricted funds</b>					
Designated Organisations	916	178	(204)		889
General Fund	23,970	63,499	(69,982)	(1,354)	16,134
	<u>24,886</u>	<u>63,677</u>	<u>(70,186)</u>	<u>(1,354)</u>	<u>17,023</u>
<b>Restricted funds</b>					
Church & Manse Refurbishment Fund	1,353	1,250	(1,353)	1,551	2,801
Specified Donations		100	(100)		-
Technical Equipment Fund	1,118			-	1,118
Youth Work Fund	6,088		(57)		6,031
Local Church Fund	54			-	54
Warm Spaces Grant	663		(158)		505
Youth Club Grant	1,039		(525)		514
Festive Fund Grant		161	(161)		-
AVCO JTPB Grant	-	25,000	(24,802)	(198)	(0)
Catering Donations		405			405
Special collections	-	2,060	(2,466)		(405)
	<u>10,316</u>	<u>28,977</u>	<u>(29,623)</u>	<u>1,354</u>	<u>11,024</u>
<b>Total funds</b>	<u>35,202</u>	<u>92,654</u>	<u>(99,809)</u>	<u>(0)</u>	<u>28,047</u>

#### Purposes of Designated Funds

##### Purposes of Designated Funds

Organisations : Funds of Kids & Co, Little Jammers , Youth Club, café and card float

Fabric : From fundraising events for fabric improvements to the church and manse

##### Purposes of Restricted Funds

Church and Manse Refurbishment : To fund refurbishment of the Church Centre and the manse

Technical Equipment : To Upgrade and purchase technical equipment

Youthwork Fund: To fund local youth work ministries including school work

Local Church Fund : To fund the work of local Christian ministries

Special Collections : Retiring Collections for specific causes \* note 6 £2,465

Session Clerk

Ludith Byers

Date

1/2/26

Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Total 2024 £
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### 3. Analysis of Donations

FWO Scheme (non Gift Aid)	751	-	-	751	790
Gift Aid Donations	22,355			22,355	21,766
Tax Recovered on Gift Aid Donations	6,774			6,774	7,094
Ordinary Offerings (Open Plate)	5,392			5,392	3,635
Other Offerings, Donations etc	1,279	3,716		4,995	2,007
	36,551	3,716	-	40,267	35,293

### 4. Analysis of Payments

#### Costs of generating funds

Investment Managers' fees	-				
Offering envelopes	-				
	-	-	-	-	-

Session Clerk

Judith Sykes

Date

1/2/26

Charitable activities	Unrestricted	Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2025	2025	2025	2024	2024
	£	£	£	£	£
Building running costs	12,501			12,501	11,687
Cafes, Vending etc	1,199	100		1,299	768
CAP	786			786	3,144
Church office expenses	1,170			1,170	1,612
Church salaries	8,701			8,701	8,093
Fabric repairs and maintenance	5,133			5,133	2,496
Fundraising Expenses	1,044			1,044	842
Giving to Grow	20,893			20,893	19,835
Grant Youth Club		525		525	961
Grant towards Net Zero		24,802		24,802	30,528
Festive Fund Grant		161		161	-
Kinstsugi Hope	360			360	360
Manse council tax	3,447			3,447	3,195
Manse Repairs & Maintenance	10,676	1,353		12,029	1,853
Minister's expenses	461			461	618
Operating Licences	691			691	663
Other expenses	1,041	57		1,098	823
Other worship supplies	357			357	651
Presbytery dues	1,212			1,212	852
Special/retiring collections		2,466		2,466	682
Technical Equipment				-	793
WarmSpace Grant		158		158	276
Youth ministry expenses	515			515	220
				-	
	<u>70,187</u>	<u>29,623</u>	<u>-</u>	<u>99,810</u>	<u>90,951</u>

### Governance costs

Independent examiner's fees

-

### 5. Minister's Stipend

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £32,433 and the maximum stipend (in the fifth and subsequent years) £39,856

Session Clerk Lucy Byles

Date 1/2/26

	2025 £	2024 £
<b>6. Collections for Third Parties</b>		
World Day of Prayer	50	56
Tilly Flat		361
Aberdeen Cyrenians		125
Living Well Café		70
Somebody Cares (food bank)		70
Jesmond Care Home	179	
Red Cross Appeal (Gaza)	681	
Coffee with a Chaplain (Ukraine)	1,410	
Children In Need	145	
	<u>2,465</u>	<u>682</u>

## 7. Trustee Donations Remuneration and Declarations

	2025 £	2024 £
Donations during the year from trustees to the congregation	7,446	11,140

Eight trustees received a total of £2,898.94 in reimbursement of expenses incurred on behalf of the congregation.

One trustee disbursed special collections of £2,465 as detailed in note 6

One trustee received a salary in her role as office administrator

No trustee or person related to a trustee had any personal interest in any contract or transaction entered into by the charity.

During the year £462 Minister's expenses were paid. Council tax of £3,447 was paid for the Manse.

The JTPB (lighting) grant was received and fully disbursed in 2025 by two trustees and a project manager

The Youth Club Grant has a closing balance of £514 managed by two trustees

The designated organisation funds have been verified by two trustees

Session Clerk

Lucy H. Byers

Date

1/2/26