

**THE CHURCH OF SCOTLAND**

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

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

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

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

## **TRUSTEES' REPORT**

### **FOR THE YEAR ENDED 31 DECEMBER 2024**

The Trustees present their annual report and financial statements for the year ended 31 December 2024 for Aberdeen Bridge of Don St Columba's Church of Scotland (herein referred to 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**

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

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

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

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

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

##### **Senior Citizens**

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

##### **Intergenerational Worship & Ministry**

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

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

### **TRUSTEES' REPORT (CONTINUED)**

#### **FOR THE YEAR ENDED 31 DECEMBER 2024**

##### **Our Missionary Partners**

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

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

##### **Presbytery Mission Planning**

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

##### **Additional Community Involvement**

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

##### **Conclusion**

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

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

**TRUSTEES' REPORT (CONTINUED)**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

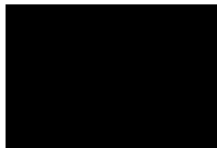
**Reference and administrative information**

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

Congregation number: 311898

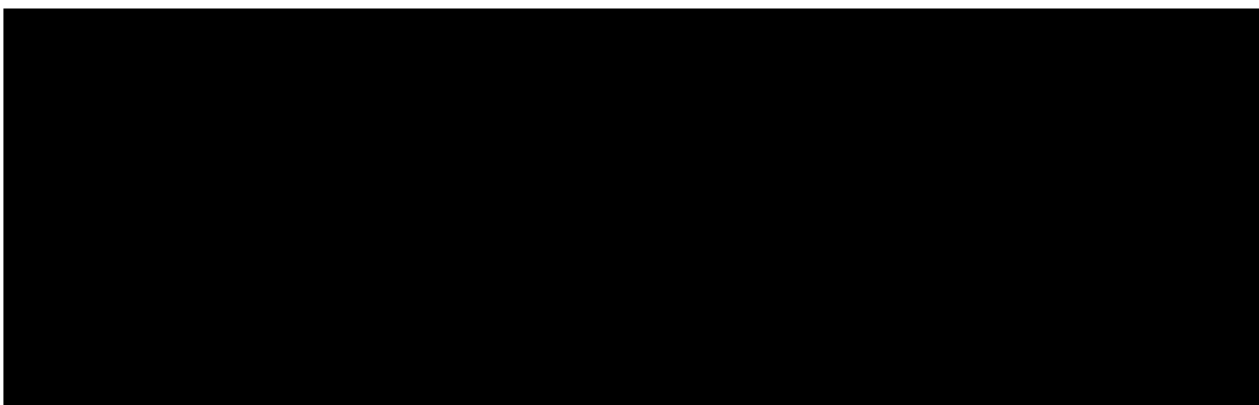
Charity registration number: SC027440

Operational address:



**Trustees**

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



**Independent Examiner**



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,



Date: 11 May 2025

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

**RECEIPTS AND PAYMENTS ACCOUNT**

**FOR THE YEAR ENDED 31 DECEMBER 2024**

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

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

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 1. Trustee remuneration and related party transactions

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

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

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

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

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

#### 2. Movements in funds

	1 January 2024 £	Receipts £	Payments £	Transfers £	31 December 2024 £
<b>Restricted funds</b>					
Youth worker	-	-	-	-	-
Youth ministry fund	14,847	6,447	-	-	21,294
Lisa Smith fund	798	125	-	-	923
Flower fund	503	177	(271)	-	409
Mission partners fund	-	-	(40)	40	-
10 must know bible stories	57	-	-	(57)	-
Third party collections	283	1,524	(1,280)	-	527
Senior citizen's fund	29	-	(32)	3	-
Household hardship project	-	-	-	-	-
	<u>16,517</u>	<u>8,273</u>	<u>(1,623)</u>	<u>(14)</u>	<u>23,153</u>
<b>Unrestricted funds</b>					
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>
<b>Total funds</b>	<u>156,505</u>	<u>112,817</u>	<u>(98,249)</u>	<u>-</u>	<u>171,073</u>

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

## **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

### **FOR THE YEAR ENDED 31 DECEMBER 2024**

#### **2. Movements in funds (continued)**

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

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

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

#### **Designated funds**

Sunday school: Financing the Sunday School and its work.

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

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

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

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

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

#### **3. Analysis of donations and grants**

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

ABERDEEN BRIDGE OF DON ST COLUMBA'S CHURCH OF SCOTLAND

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2024

5. Analysis of payments

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