

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

**Year ending 31 December 2024**

**RECEIPTS AND PAYMENTS ACCOUNTS**

**Congregation No: 311901**

**Charity No: SC 025324**

Aberdeen Bridge of Don Oldmachar Church of Scotland  
For the year ending 31<sup>st</sup> December 2024

CONTENTS

Reference and Administration	Page 2
Trustees' Annual Report	Pages 3 - 7
Independent Examiner's Report	Page 8 - 9
Statement Of Financial Activities	Pages 10 - 11
Notes to the Accounts	Page 12 -15

## 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
Elizabeth	Haig
The Reverend Darren	Jalland
Ronald	Marshall
George	McLeod
Richard	Neilson (In Absentia)
Karen	Sommerville

### 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 2024

**Report for the year ended 31 Dec 2024**

**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. In total, the Kirk Session met 11 times during the year for regular and extraordinary business. During 2024, these meetings were all held in person. The Session Clerk acts as minute clerk following the retirement of Margaret Thom, the Church secretary in April 2023.

**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 2024 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.



# Aberdeen Bridge of Don Oldmachar Church of Scotland

## For the year ending 31<sup>st</sup> December 2024

### 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.

#### **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.

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.

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 which commenced in October 2023, has gone from strength to strength. 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. 27 mainly 12-13 year olds are registered Much has been learned about what the young people would enjoy and a couple of outside speakers came along in 2024. An application for the Health Improvement Grant was successful and the £2,000 applied for was granted in February 2024. This allowed for a vastly improved range of games, sports, catering and craft equipment to be purchased. A variety of activities, both structured and unstructured are offered and it is hoped the young people themselves will take increased responsibility for the running of the club as it develops.

The teams which were established during 2023 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 and the remit of the team is being evaluated to reduce the scope of the work. These teams are made up of volunteers from the congregation and Kirk Session and reports are circulated to all team convenors and

## Aberdeen Bridge of Don Oldmachar Church of Scotland

### For the year ending 31<sup>st</sup> December 2024

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.

Friday cafe – an opportunity to offer fellowship and conversation has developed into a weekly offering thanks to the commitment of a small group of volunteers who are very committed to the cause.

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 2024, the ladies extended a warm welcome to men and families and a very good turnout was 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 hall which has provided a much better surface for all hall-users. In addition, the Treasurer with support from the Kirk Session and Andrew MacDonald master-minded a grant application to renew the heating in the church building and the new system was successfully installed in July 2024. The congregation came together to support and assist with this project and the leadership shown by Andrew Macdonald and Rona Alexander (Treasurer) is to be commended.

Community mission – Judith Byers represents the Church on the Better Bridge of Don group as part of Bridge of Don Community Council. A successful community Christmas event was again held on 1 December in Oldmachar Church. This showcased a number of groups in the Bridge of Don area including the two Academies and was only possible with the considerable support of members of the congregation volunteering with the preparation, serving on the day and the clearing up following the event.

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. CAP has experienced a downturn in demand in 2024 and the reasons for this are being evaluated.

Prayer and bible study groups – 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 meets in person. The group works through structured bible study using sourced materials.

Local schools links – The mission team joined Forehill Primary school in order to showcase the church at the summer fayre in June. Rev Darren Jalland has also been working closely with Oldmachar Academy Art and Design dept as a class took on a project to design the new Church logo.

#### **Who we Are Statement**

The Mission team led by the Rev Darren Jalland engaged the congregation in an exercise to redefine our Mission Statement as a church. As the words “Mission Statement” were deemed to be too “corporate” this was changed to the “Who We Are” statement and the statement was launched at the Annual Stated Meeting in April 2024 as follows:

**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.**

Aberdeen Bridge of Don Oldmachar Church of Scotland  
For the year ending 31<sup>st</sup> December 2024

**Church Membership**

During 2024 1 member was removed due to relocation. The congregational roll is 123 members (now excluding adherents) and 29 adherents. In addition there are 2 names on the supplementary roll.

**Achievements and Performance**

The paid staff of the Church comprised the church administrator who works 9 hours per week nominally Tues, Wed and Fri afternoons. The administrator (Karen Sommerville) has proved to be a huge asset in her role and who regularly varies her working hours to fit in with maintenance visits and church events.

In addition there is a church cleaner (Ethan Sommerville) who is also very conscientious and works 3 hours per week

**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. Inevitably there is still some outstanding and it is hoped this will be covered in 2025.

**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.

As a congregation we are now part of the Old Aberdeen Parish Grouping. This group is still working on support for each other in our own congregations and is meeting periodically.

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. Sandra Howard is also supporting St Mary's Church by preaching there on a regular basis.

2024 has again proved to be a fruitful year for the congregation of Bridge of Don Oldmachar under Rev Darren Jalland's leadership, as we seek to bring our message of God's love to our parish and beyond, to improve our church building and take the church forward in a demonstration of faith in action.

## Financial Review

The Kirk session agreed that presenting the accounts in the receipts and payments method would be appropriate and this has continued for 2024 financial reporting.

2024, recorded an overall surplus of £2,698 a marked improvement to the results in 2023

Overall, the congregation increased their giving from £33,772 to £35,293 (4%) reflecting the continuing commitment of the congregation to the church. Open plate giving has seen slight reduction in income, but this is reflected in the increase in regular giving, by bank transfer and contactless card reader. The GASDS gift aid will be claimed in April 25, the year to December estimate is £639.

Tax reclaimed on offerings made by gift aid amounted to £7,094. Similarly the changes in GASDS and Gift Aid reflect the changes to the balance between open plate and regular giving.

External lets brought in income of £17,534 from nine regular hall lets, including ad hoc rentals of £2,183. We did not increase the hourly rate during this financial year.

We were fortunate to have two grants awarded during the year, one for the Youth Club for £2,000 from Aberdeen City Council, Health Improvement Fund, mainly used to buy fresh fruit, and new games and equipment. There is a balance to use in 2025 of £1,039

We also received a grant from the UK Shared Prosperity fund of £30,528 which was to support our working towards net zero strategy. This was used to replace our boiler and improve the draft-proofing on our windows and on all the external doors.

We raised sufficient funds to be able to replace the carpet in the back hall, replace two appliances in the manse and retain almost £2,000 towards fabric improvements for the church and the manse for use in 2025.

We distributed specific retiring collections to five charities to the value of £682

## 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 2024, the Church held total funds of £35,202 unrestricted £24,886 and restricted of £10,316 respectively.

It has no outstanding liabilities at this time.

Gift aid and GASDS for 2024 receivable in 2025 amount to £1,400 and £639 respectively.

*Judith Byers*

20.2.25



# APPENDIX 3



## Independent examiner's report on the accounts

v2

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

Period start date			Period end date		
Day	Month	Year	Day	Month	Year
01	January	2024	31	December	2024

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:

Name:

Mr Douglas Temple

Date:

23-03-25

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

Address:

5 Dubford Walk  
Bridge of Don  
Aberdeen  
AB23 8BY

\*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

## APPENDIX 3

### 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 2024

	Unrestricted Funds 2024 Note £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<b><u>Bank &amp; Deposit Balances</u></b>					
Bank & deposit balances					
brought forward	24,096	8,408	-	32,505	33,349
<b><u>Movement in year:</u></b>					
Excess of Receipts over Payments for the year	789	1,908	-	2,698	(844)
Bank & deposit balances					
carried forward	24,886	10,316	-	35,202	32,505

### Assets

Gift Aid Receivable Jan 25	1,400
GASDS for April-Dec 24	639

### Liabilities

The accounts were approved by the Kirk Session On 20th February 2025

For and on behalf of the Kirk Session

Michelle Byers  
Rene C Alexander  
ast am/l

Session Clerk 20/2/25

Treasurer 20/2/25

Independent Examiner

**Aberdeen Bridge of Don Oldmuchar Church of Scotland**  
**Receipts and Payments Account**  
**For the year ending 31st December 2024**

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<b><u>Receipts</u></b>	<b>Note</b>					
Donations	3	34,411	882	-	35,293	33,782
Legacies					-	
Activities for Generating Funds		5,499	816		6,316	4,393
Bank & Deposit interest					-	
Investment income		919			919	642
		40,829	1,698	-	42,527	38,817
Rental of premises		17,534			17,534	18,736
Sale of assets			274		274	
Sale of investments					-	
Grants			32,528		32,528	
Receipts from General Trustees					-	
Other Receipts		200			200	
Organisations		2,545			2,545	-
<b><u>Total Receipts</u></b>		<b>61,109</b>	<b>34,500</b>	<b>-</b>	<b>95,609</b>	<b>57,553</b>
<b><u>Payments</u></b>	<b>4</b>					
Costs of generating funds					-	
Charitable activities		60,319	32,592		92,911	58,397
Governance costs					-	
<b><u>Total Payments</u></b>		<b>60,319</b>	<b>32,592</b>	<b>-</b>	<b>92,911</b>	<b>58,397</b>
<b>Excess of Receipts over Payments for the year</b>		<b>789</b>	<b>1,908</b>	<b>-</b>	<b>2,698</b>	<b>(844)</b>



## Aberdeen Bridge of Don Oldmachar Church of Scotland

### Notes to the Accounts

#### 1. Trustee Remuneration and Related Party Transactions

Seven trustees received a total of £5,930.47 in reimbursement of expenses incurred on behalf of the congregation.

#### 2. Movements in Funds

	At 1 Jan 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
<b>Unrestricted funds</b>					
Designated Organisations	416	499	-		916
Designated Fabric	1,403	2,582	(2,802)		1,183
General Fund	22,277	58,027	(57,518)		22,787
	<u>24,096</u>	<u>61,109</u>	<u>(60,319)</u>	<u>-</u>	<u>24,886</u>
<b>Restricted funds</b>					
Church & Manse Refurbishment Fund	537	816		0	1,353
Technical Equipment Fund	844	274		0	1,118
Youth Work Fund	6,234		(146)		6,088
Local Church Fund	54			0	54
Warm Spaces Grant	739	200	(276)		663
Youth Club Grant		2,000	(961)		1,039
Towards Net Zero		30,528	(30,528)		0
Special collections	0	682	(682)		0
	<u>3,408</u>	<u>34,500</u>	<u>(32,592)</u>		<u>10,316</u>
<b>Total funds</b>	<u>32,504.72</u>	<u>95,608.96</u>	<u>(92,911.46)</u>		<u>35,202.22</u>

#### Purposes of Designated Funds

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

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 £682

	Unrestricted Funds 2024 £	Restricted Funds 2,024.00 £	Endowment Funds 2024 £	Total 2024 £	Total 2023 £
<b>3. Analysis of Donations</b>					
FWO Scheme (non Gift Aid)	790	-	-	790	1,530
Gift Aid Donations	21,566	200	-	21,766	20,372
Tax Recovered on Gift Aid Donations	7,094	-	-	7,094	5,980
Ordinary Offerings (Open Plate)	3,635	-	-	3,635	4,797
Other Offerings, Donations etc	1,326	682	-	2,007	1,103
	<u>34,411</u>	<u>882</u>	<u>-</u>	<u>35,293</u>	<u>33,782</u>

#### 4. Analysis of Payments

##### Costs of generating funds

Investment Managers' fees

Offering envelopes

-	-	-	-	-
-	-	-	-	-

**Charitable activities**

	Unrestricted	Restricted	Endowment		
	Funds	Funds	Funds	Total	Total
	2024	2,024.00	2024	2024	2023
	£	£	£	£	£
Building running costs	11,687			11,687	10,544
Cafes, Vending etc	768			768	35
CAP	3,144			3,144	3,144
Church office expenses	1,612			1,612	2,493
Church salaries	8,093			8,093	7,648
Fabric repairs and maintenance	2,496			2,496	6,187
Fabric upgrades from fundraising	1,960			1,960	
Fundraising Expenses	842			842	637
Giving to Grow	19,835			19,835	17,641
Grant Hardship					2,000
Grant Youth Club		961		961	
Grant towards Net Zero		30,528		30,528	
Kinstsugi Hope	360			360	
Manse council tax	3,195			3,195	3,600
Manse Repairs & Maintenance	1,853			1,853	400
Minister's expenses	618			618	343
Operating Licences	663			663	
Other expenses	823			823	1,055
Other worship supplies	651			651	64
Presbytery dues	852			852	730
Special/retiring collections		682		682	483
Technical Equipment	793			793	202
WarmSpace Grant		276		276	971
Youth ministry expenses	74	146		220	222
	<u>60,319</u>	<u>32,592</u>	<u>-</u>	<u>92,911</u>	<u>58,399</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 £31,642 and the maximum stipend (in the fifth and subsequent years) £38,884

	2024	2023
	£	£
<b>6. Collections for Third Parties</b>		
Turkey & Syria Earthquake Fund		544
Poppy Scotland		30
World Day of Prayer	56	60
Tilly Flai	361	
Aberdeen Cyrenians	125	
Living Well Café	70	
Somebody Cares (food bank)	70	
	<u>682</u>	<u>484</u>

	2024	2023
	£	£
<b>7. Trustee Donations Remuneration and Declarations</b>		
Donations during the year from trustees to the congregation	11,140	10,780

Seven trustees received a total of £5,930.47 in reimbursement of expenses incurred on behalf of the congregation.

One trustee disbursed special collections of £681.60 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 £618 Minister's expenses were paid. Council tax of £3.194 was paid for the Manse.

The Towards Net Zero Grant was received and fully disbursed in 2024 by two trustees and a project manager

The Youth Club Grant has a closing balance of £1,039 managed by two trustees

The designated organisation funds have been verified by two trustees