

Scottish Charity No. SC000386

**St Devenick's Church, Bielside, Aberdeen**

Trustees' Report and Financial Statements  
Year ended 30 September 2025

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## Charity Information

Charity name and address: St Devenicks Episcopal Church  
2 Baillieswells Road  
Bielside  
Aberdeen  
AB15 9AP

Scottish Charity Number: SC000386

Charity Trustees: Members of Vestry

Margaret Cook	Appointed 4.12.22 Retired 14.12.25	
Paul Cuthbertson	Appointed 26.1.25	
Helen Goodyear	Appointed 7.12.14	People's Warden
Stephen Goodyear	Appointed 2.2.20	Lay Representative
Adedotun Ilori	Appointed 24.3.24	
Usha Jayaram	Appointed 24.3.24	
Martin Kirkham	Appointed 31.1.21 Resigned 28.3.25	Rector's Warden
Joan Noble	Appointed 6.2.22 Retired 26.1.25	
	Appointed 14.12.25	
Nini Ochuba	Appointed 26.1.25	
Pat Skidmore	Appointed 4.12.22 Retired 14.12.25	
Geoffrey Tudor	Appointed 17.12.17	Treasurer
Jerry Williams	Appointed 14.12.25	

Bankers: Bank of Scotland plc  
389 North Deeside Road  
Cults  
Aberdeen  
AB15 9SX

Independent Examiner: Stephen Milne ACMA  
Stephen Milne Chartered Management Accountant Ltd  
30 Binghill Road West  
Milltimber  
Aberdeen  
AB13 0JB

## **Report of the Trustees for year ended 30 September 2025**

As the Trustees of St Devenick's Church, Bielside, the Vestry presents its report and the financial statements of the Charity for the year ended 30 September 2025.

### **1. Governance**

#### **Status of the Charity and governing document**

St Devenick's Church, Bielside, is an unincorporated association governed by a Constitution dated 21 June 2009, with minor amendments made on 7 January 2011. The Church is a member congregation of the Diocese of Aberdeen and Orkney within the Scottish Episcopal Church. For the purpose of charity law, members of the Vestry are the charity trustees of the Church. The Bishop of Aberdeen and Orkney has pastoral oversight of all congregations within the Diocese, and all Scottish Episcopal congregations are subject to the Code of Canons of the Scottish Episcopal Church.

#### **Objectives of the Charity**

The object of the Charity, as set out in the Constitution, is the advancement of the Christian faith to provide public benefit. In addition, because of the historic involvement of the church in general in these charitable activities, the Office of the Scottish Charity Regulator recognises as objects the advancement of education, the advancement of health, and the relief of those in need by reason of age, ill health, disability, financial hardship or other disadvantage. The details of the Charity's registration with OSCR clarify that these objects may be pursued in the UK and overseas.

#### **Policies adopted to further the objects of the Charity**

The Trustees have given consideration to how funds received by the Charity will be applied in the context of its objects and are satisfied that their policies meet that end.

They seek to advance the mission of the Christian Church through the organisation of public services of Divine worship, through pastoral outreach to the local community, and by supporting and encouraging those members of the community and the congregation who are in need or in other ways disadvantaged. The Trustees make the church buildings available for use by local community groups provided that the activities undertaken are not in conflict with the objects of the Charity.

They make charitable donations to charitable causes that provide benefits to disadvantaged people in Aberdeen, elsewhere in Scotland and the United Kingdom, and overseas. They promote the advancement of the Christian faith worldwide by giving financial and other support to those engaged in this work.

#### **Trustees and Office Bearers**

The Vestry has six office bearer positions, the Rector, which position is now vacant; the Rector's Warden, which position is also vacant; the People's Warden, Mrs H M Goodyear; the Lay Representative on the Diocesan Synod of the Scottish Episcopal Church, Dr S G

Goodyear; a Treasurer, Mr G R Tudor; and a Secretary, which position is currently vacant. These office bearers are members of the Vestry *ex officio*.

In addition, there are places for six 'Ordinary Members'.

All members of the Vestry are Trustees for the Charity.

The Rector, with the Vestry, is responsible for the spiritual and temporal affairs of the Church, and delegates aspects of the Church's operations to paid staff, volunteers with specific roles, and to members of the congregation as necessary. Temporal policies and staff appointments are authorised by the Vestry.

A standing committee of the Vestry comprising the two wardens and the treasurer oversees operations on behalf of Vestry as needed.

A Ministry Team comprising some trustees and other members of the church works with and advises the Rector on the spiritual affairs of the Church including the organisation and conduct of public services of worship. The Ministry Team currently comprises five members, the People's Warden; a Deaconess, Mrs J E MacCormack; a licensed Lay Reader, Dr S G Goodyear; Mr R Cooper and Dr I C Hepburn. The Rector and Rector's Warden, when in post, would also be members of the Ministry Team. Members of the Team may be invited to attend meetings of the Vestry.

The Vestry met 10 times during the course of the year to discuss the charitable activities and management of the Church. It was chaired throughout the year by various members of the Vestry.

### **Appointment of Trustees and Office Bearers**

The Vestry appoints the Rector, who is then instituted to the Charge by the Bishop of the Diocese. The post of Rector is stipendiary. The Rector's Warden is chosen annually by the Rector and the appointment is received by the congregation at the Annual Meeting. The People's Warden and the Lay Representative are elected at the Annual Meeting or at a Special Meeting called for the purpose. No ordained clerical member of the congregation may participate in the election of the Lay Representative. The Annual Meeting, or a Special Meeting called for the purpose, elects, or declines to elect, the Secretary and Treasurer from nominations made by the Vestry.

Ordinary Members of the Vestry are each elected for a three-year term by the Annual Meeting; the Vestry may fill casual vacancies by co-option.

### **Induction and Training of Trustees**

All new Trustees are provided with a copy of *Guidance and Good Practice for Charity Trustees* issued by the Office of the Scottish Charity Regulator. They are given a copy of *A to Z of PVG: A Guide to Regulated work in the Scottish Episcopal Church*, of *Protecting Vulnerable Adults*, of *Safeguarding Children and Young People in the Church: Child Protection Training Booklet* and of *Safeguarding the Vulnerable, Co-ordinator and Vestry*

*Handbook*, all of which are issued by the Scottish Episcopal Church. They are also given copies of the Charity's Health and Safety policy.

Written confirmation is sought from each Trustee on appointment that they are fit and proper persons to act as a Trustee of the Charity.

## **2. Achievements and Performance**

The Church has a long-established pattern of one mid-week service and two Sunday services which continues. Attendance at the mid-week and early Sunday services remain fairly constant. Attendance at the main Sunday services can vary significantly from week to week but generally remains lower than it had been before Covid. Services are also held approximately quarterly for residents at the Simeon House Care Home.

Various changes were made to youth activities during the year, although the aim continues to be to seek to engage whole families and integrate this work better with work in the community more generally. The Youth Pastor who had been employed by the Church for many years resigned to take-up alternative employment elsewhere. Children's and young people's work continues with the involvement of several members of the congregation. Messy Church, though, was discontinued partly because the number of people required to run it had an impact on attendance at the main Sunday service. It is hoped to integrate children of secondary school age more into the life of the church by opening to them various opportunities to participate actively in church services.

The Trustees are concerned to ensure the continued professional development of paid staff, including the Rector when in post, and in their budget make provision for attendance at appropriate conferences or training courses. During 2025/26, Vestry members will be able to renew their first aid certificates at a first aid course that is to be organised, while in January 2026 the entire lay preaching team attended a conference on expository preaching organised by Gilcomston Church in Aberdeen.

The position of Rector has been vacant since the end of May 2023. Trustees and other members of the congregation have taken responsibility to enable most of the normal activities of the Church to continue. A retired minister has assisted with communion services and several lay members of the congregation have been licensed to administer communion.

In April 2024 Dr I C Hepburn was appointed on a fixed-term contract as a parish worker. In this role he has assisted with pastoral work and with preaching and teaching in the Church. As an Old Testament scholar, he has been able to bring a particular perspective to the teaching ministry of the Church. He has taken on co-ordination and supervision of children's and young people's work following the departure of the Youth Pastor. He is expecting to take up an appointment at the Namibia Evangelical Theological Seminary in Windhoek, Namibia. His contract with the Church has been extended twice and will now conclude on the earliest of his taking up this appointment, the institution of a full-time, permanent Rector at the Church, or the middle of July 2026.

Trustees are keen that a new Rector should be appointed. The position was advertised and interviews were held in March 2025, and again in August when a candidate was identified whom the Trustees would wish to appoint. The candidate wishes to come to St Devenick's as soon as appropriate processes are put in place for his licensing and institution. The candidate is aware of widespread allegations of abuse and governance concerns against the Bishop of the Diocese, and that because of these there is a dispute between the Trustees and the Diocese, as is the position for some other churches in the Diocese. This includes issues of safeguarding. The Trustees for their part do not consider it appropriate to have the present Bishop involved with the licensing and institution of the candidate. Indeed, Trustees are of the opinion that senior members of the Diocese seem to be attempting to obstruct the appointment, notwithstanding the acknowledged shortage of clergy in the Diocese. An entirely baseless accusation of criminal activity in the recruitment process by both the candidate and the Trustees was made by one of the senior Diocesan clergy. It was robustly refuted by the Trustees. The Diocese has yet to retract the accusation. In view of this, the Trustees have asked the SEC to make alternative arrangements for licensing and institution, as provided for in the Code of Canons, to enable the formal procedures of the Scottish Episcopal Church to be completed. To date the SEC has refused to assist the Trustees. The dispute with the Diocese is referred to further below.

Support continues for Julian and Nicky Milson working with Crosslinks in Spain, and more generally for the work of Frontiers. Support for the work undertaken by Udo and Kathleen Wahl in training pastors in Namibia continued until the end of the year. In due course, support will be given through SIM UK to Iain and Mairi Hepburn when they move with their family to Windhoek. Trustees consider that a wider understanding and appreciation of the growth of the Christian church across the world should be developed. To this end it is hoped that regular contact, including through occasional presentations by them to the congregation, will be maintained with UK headquarters staff of the three societies to provide a strategic overview.

Trustees also have funds available to help meet social concern needs, whether local or international. It has been decided to contribute part of the budget allocation each year to the work of Tearfund. Trustees determine each year to what causes, which might differ from year to year, the remainder of the budget allocation is given.

The church buildings are used as a versatile facility for community engagement as well as for worship. The church hall, in particular, is available for hire to individuals or organised groups. This is regarded as part of the Church's community service. A principal user of the hall throughout the week during school term times, providing pre-school education and play, is the St Devenick's Playgroup.

The Trustees are responsible for the maintenance of the fabric of the church buildings and grounds. A gas boiler was installed in the hall to replace the previous oil-fired boiler. Further work may be required to the radiator system. Work was also undertaken to the roof and external woodwork of the Rectory, and some external painting and joinery work undertaken on the hall.

The activities of the Church are heavily dependent on the willing commitment of many volunteers in the congregation to assist the staff in their roles and to advance the objects of the Church as a charity. Several members of the congregation are licensed to lead worship, administer communion or preach. The reduced congregations attending since the covid epidemic has diminished the pool of individuals available to undertake responsibilities in running activities and has led to additional pressure on those who are available and willing to volunteer especially in the absence of a Rector.

Since September 2021, St Devenick's Trustees have sought to engage with the Trustees of the Diocese of Aberdeen and Orkney (Scottish Charity no SC022180) regarding concerns about the operation of the Diocese, including its governance, allegations of bullying and possible financial mismanagement. Some of these concerns directly impacted on St Devenick's Church, both financially and personally. The Trustees of the Diocese have continued to refuse to engage with these concerns.

The Trustees are also aware that further formal complaints about the conduct of the Bishop of Aberdeen and Orkney, Bishop Anne Dyer, have been submitted to the General Synod of the Scottish Episcopal Church (Scottish Charity no SC015962) by individuals from churches across the Diocese under the terms of Canon 54, the disciplinary measure of the Scottish Episcopal Church. The Trustees are not aware that any safeguarding measures have been put in place by the Trustees of the Diocese following the return of the Bishop after her suspension while previous complaints were investigated. Nor is the Diocese willing to confirm that an independent determination of the truth or otherwise of these allegations has been undertaken, as required by the Safeguarding Policy of the Scottish Episcopal Church, when concerns about safeguarding have been raised.

St Devenick's Church, along with other Scottish Episcopal churches in the Diocese, would normally make financial contributions to the Diocese (and thereby to the Province), as requested by the Diocese, as 'Quota' payments. The Vestry's understanding is that such payments must be voluntary, made from one charity to another. Members of the Vestry, as Trustees of an independent charity, consider that they could be deemed not to be acting with due diligence if they were to make payments to the Diocese, recognising its separate status as a charity, when there are serious concerns about its management. Accordingly, the Trustees have again decided to withhold payment of Quota for the current accounting period. It is probable that they will maintain this position at least until such time as issues within the Diocese are resolved, and possibly after that in recognition of the damage they consider the situation has caused to St Devenick's Church and its ability to fulfil its charitable objectives.

### **3. Financial Review**

#### **Results for the year**

The financial statements for the year are set out in pages 12 to 21.

The Statement of Financial Activities on page 14 shows that incoming resources were £86,417 (2023/4: £92,414). This was entirely unrestricted income and was 25% less than unrestricted income received during the previous year, 2022/23 (£115,628).

Total resources expended were £116,704 (2023/24: £87,419) so that there was an overall deficit of £30,287 (2023/24: £4,994 surplus). Expenditure of unrestricted funds was £84,747 (2023/24: £78,190). Taking account of movements between funds, there was a deficit on unrestricted funds of £8,717 (2023/24: £1,430 surplus).

Total funds at the end of the year were £119,686 (2024: £149,686) of which £70,965 were unrestricted funds. Designated funds amounted to £47,935 and restricted funds to £500. The definitions of the funds held are given in Notes 2 and 19 to the Accounts.

### **Review of transactions and financial position of the Charity**

Members of the congregation are encouraged, in so far as they are able, to give regularly, with the benefit of a Gift Aid Declaration, ideally by Standing Order from their Bank, and without applying any restriction to its use, to support the ongoing work of the Church. In total, regular giving by the congregation, including also cash offerings which account for only a small element of giving, was £49,032. This was a decrease of 17% from the comparable figure in 2023/24 (£58,940) and of 38% over the two years since 2022/23 when the comparable figure had been £78,958. Other voluntary income received, mainly from the congregation, during the year amounted to £15,110 (2023/24: £9,732) which balanced the size of the decrease in regular giving to some extent. Overall, unrestricted voluntary income was 7% less than it had been in 2023/24 and 33% less than it had been in 2022/23.

Income from hiring the hall to other users was £18,876 (2023/24: £21,504). Energy costs and the costs of cleaning represent a significant proportion of the costs of making the hall available for hire. Trustees need continually to ensure that income generated from hiring the hall to third parties is not less than the total costs incurred in making the hall available for hire. Maintenance costs can also be significant although some longer-term maintenance costs can be difficult to quantify. Fees for hiring the hall will be reviewed at least annually and will take into account especially the impact of increasing energy costs.

During the course of the year, as during the three previous years, sums equivalent to voluntary financial contributions that might have been made to the Diocese as Quota were transferred from unrestricted funds to a Designated Fund pending a possible resolution during the year of the concerns which the Trustees have about governance, bullying and financial management in the Diocese. As no progress had been made towards the resolution of those concerns by the end of September 2024, Trustees resolved that it would not make a financial contribution for 2023/24 and, accordingly, transferred a sum equal to the Quota for the year back from the Designated Fund to unrestricted funds. A similar decision was made early during the current year in respect of funds transferred to the Designated Fund during 2024/25. Once the issues have been resolved, the Trustees will expect to discuss with representatives of the Diocese the detrimental impact which the situation in the Diocese has had on the ministry of the Church and may be inclined not to make a financial contribution to the Diocese for a number of years.

Ensuring that staff, engaged by the Trustees and reliant on their respective salaries, are paid fully and promptly will always be a priority for the Trustees. Gross staff costs, including

salaries, pension contributions, staff expenses and locum fees, were £57,306 (2023/24: £40,881).

The Church, as an employer, is able to benefit from Employment Allowance against Class 1 National Insurance contributions, as agreed in 2017 by HMRC with the SEC for all churches within the SEC. For a small employer, such as St Devenick's, this makes a significant difference, and during 2024/25 no employer National Insurance contributions were paid.

Donations made by the Church to support activity for the advancement of religion throughout the world and to contribute to social concern initiatives and the relief of need amounted to £6,600 (2023/24: £7,650). Information on which organisations and causes received donations from the Charity is given in Notes 11, 12 and 13 to the Accounts. The Trustees have agreed that 5% of unrestricted income should be applied to support worldwide mission to advance the Christian religion and during 2024/25 £4,305 (2023/24 £4,621) was transferred to designated funds for this purpose.

Provision was made during the year, from unrestricted income, for major repairs or other capital expenditure that may become necessary or desirable at some future date. £6,000 (2023/24: £6,000) was accordingly transferred from unrestricted to designated funds.

£2,006 (2023/24: £6,095) was spent during the year from unrestricted funds on routine maintenance to the buildings and grounds. Substantial increases in the costs of heating and lighting the buildings had been anticipated, but the amount actually spent during the year, £8,526, was less than the previous year (2023/24: £12,595) due to a combination of circumstances. New gas and electricity contracts had been negotiated, less oil was purchased while existing stocks were run down prior to the installation of a gas boiler in the hall, and the winter of 2024/25 was relatively mild.

The Church is always likely to be dependent on the generosity of the congregation in their voluntary giving for providing most of the income that is required to enable the Church to meet its financial commitments and undertake its charitable activities. The Trustees are grateful to all members of the congregation who have given consistently, and sometimes sacrificially, throughout the year. During the year, £22,275, representing 26% of total income (2023/24: £23,742; 26%) came from other sources.

The Trustees, for 2024/25, again considered it necessary to adopt a deficit budget. The expected deficit was £23,000. The decision to withhold payment of Quota did not affect the budget as corresponding sums are transferred to a Designated Fund. The transfer of the previous year's Quota allocation back to unrestricted funds increased the reserves held by the Church and was not applied to the year's budget. On this basis, a deficit of £27,070 (2023/24: £15,525) was returned on unrestricted funds. This is obscured on the Statement of Financial Activities, which shows a deficit of only £8,717 (2023/24: £1,430 surplus), by the transfers made between funds when the previous year's Quota provision was transferred from the Designated Fund back to unrestricted funds.

Trustees again adopted a deficit budget for 2025/26. The Trustees maintain that Quota payments are voluntary, but if payments were to be made at the level requested by the Diocese, a deficit of £33,600 would be probable, with 29% of expenditure not covered by income. While a deficit of this scale can be met during the coming year from reserves, this is clearly not sustainable in the longer term and requires a response from the congregation.

All members of the congregation are asked to recognise their responsibilities to contribute to meeting the costs of running the Church and are encouraged to give in proportion to their income, but they are also asked to consider whether that proportion is realistic. Donations that might have been realistic 10 years, or even 5 years, ago may no longer be realistic if they have not been increased in the meantime.

### **Reserves policy**

The Trustees have adopted a policy of maintaining reserves of unrestricted funds such that, in the event of a significant reduction in income, the Church would be able to maintain its level of activities, which are current at the time, for a reasonable period until replacement funding is obtained. The Trustees consider that the equivalent of 3 months' unrestricted expenditure is sufficient for this purpose and for 2025/26 this is £29,000.

In addition to this, the Trustees will seek to accrue designated funds for major repairs and other necessary capital expenditure by making annual provision for this purpose. The church and the Rectory are both more than 120 years old and repairs are inevitable. Making provision at a modest level each year helps to smooth out over several years the costs of repair work or improvements when they do become necessary. At the end of 2024/25, after having made provision of £6,000 (2023/24: £6,000) the sum accrued by the end of the year amounted to £14,255 (2024: £33,712). The sum currently held is probably not sufficient to meet possible expenses that might arise given the size and age of, in particular, the church building and provision for major repairs will continue to be made in each year's annual budget.

### **Investment powers**

The Trustees have powers to open and manage bank accounts, to make investments, and to purchase or acquire heritable property.

### **Assessment of risks**

The Trustees have considered risks to which the Church may be subject and have in place or are developing procedures and policies to mitigate the possible effects of most of those risks. They update their Health and Safety Policy when necessary and have adopted the Scottish Episcopal Policy on safeguarding. Procedures are in place to ensure that personal data is protected. They have insurance policies in place to cover possible risks to the fabric and public liability which they consider to be adequate. The Trustees adopt an annual budget for unrestricted funds, to which they work and which is monitored monthly. A longer-term capital plan for major repairs or improvements to the fabric is being reviewed. They have identified that risks to the level of income from regular giving arise from the demographic age structure of the congregation, or as people move to other areas or churches for whatever reason. Trustees have no control over any of these but will need to continue to encourage

regular and realistic giving from the congregation to compensate for any reductions in income arising from these risks.

The most significant current risk, however, is the absence in post of a Rector, with the implications that has for church growth and, indirectly, to income from voluntary giving. Trustees are attempting to engage with the College of Bishops to enable licensing and institution to proceed even while there is an ongoing dispute with the Diocese over safeguarding and other issues. Trustees are also in active discussion with the selected candidate to identify other possible options.

### **Pension regulation**

The Trustees have approved arrangements to ensure that the Charity is compliant with Pension Regulations under the Pensions Act 2008. The Church has paid the employer's contributions as required by the Regulations for those employees who have a pension scheme in place.

### **Fabric**

The heritable property of the Charity is vested in Property Trustees who hold it in trust for the Charge. The Property Trustees are the Bishop and the Dean of the Diocese of Aberdeen and Orkney, and the Rector, the People's Warden and the Lay Representative of St Devenick's Church. Except in the event that the Charity were to be extinguished, the Property Trustees have no involvement in the management of the property but rely on its proper management by the Vestry.

### **Statement of Trustees' responsibilities**

Charity law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the Church's affairs, of its incoming resources and of the application of its resources, including its surplus or deficit for that year, and which are in agreement with the accounting records of the Charity.

In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Church will continue in operation.

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 relevant legislation. The Trustees 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.

The statement of account, which includes the Statement of Financial Activities, the Balance Sheet, Notes to the Accounts, and the Annual Report, was approved by the Trustees on 23 April 2026.

**On behalf of the Trustees:**


Geoffrey Tudor  
*Treasurer/Trustee*



Date: 23 April 2026

# OSCR

Office of the Scottish Charity Regulator

		Independent examiner's report on the accounts <span style="float: right;">v2</span>							
<b>Report to the trustees/members of</b>	Charity name	St Devenick's Episcopal Church							
<b>Registered charity number</b>		SC000386							
<b>On the accounts of the charity for the period</b>	Period start date	Day	Month	Year	to	Day	Month	Year	Period end date
		01	10	2024		30	09	2025	
<b>Set out on pages</b>									(remember to include the page numbers of additional sheets)
<b>Respective responsibilities of trustees and examiner</b>	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. 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.								
<b>Basis of independent examiner's statement</b>	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 accounts.								
<b>Independent examiner's statement</b>	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: <ul style="list-style-type: none"> <li>• to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and</li> <li>• to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 Accounts Regulations</li> </ul> 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.								
<b>Signed:</b>						<b>Date:</b>	31 <sup>st</sup> March 2026		
<b>Name:</b>	Stephen Milne FCMA								
<b>Relevant professional qualification(s) or body (if any):</b>	Chartered Management Accountant								
<b>Address:</b>	30 Binghill Road West Milltimber Aberdeen AB13 0JB								

\*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.

St Devenick's Episcopal Church, Bieldside, Aberdeen  
Scottish Charity No SC000386

Statement of Financial Activities for the year ended 30 September 2025

	Notes	Unrestricted Funds £	Designated Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
<b>Incoming resources</b>						
Voluntary income	3	64,141.52	-	-	64,141.52	68,671.64
Grants & other income	4	-	-	-	-	1,292.01
Interest & property income	4	22,275.16	-	-	22,275.16	22,450.07
<b>Total incoming resources</b>		<b>86,416.68</b>	<b>-</b>	<b>-</b>	<b>86,416.68</b>	<b>92,413.72</b>
<b>Resources expended</b>						
Charitable activities	5	84,147.02	6,500.00	-	90,647.02	85,885.65
Governance costs	6	600.00	-	-	600.00	600.00
Capital expenditure	10	-	25,456.78	-	25,456.78	933.60
<b>Total resources expended</b>		<b>84,747.02</b>	<b>31,956.78</b>	<b>-</b>	<b>116,703.80</b>	<b>87,419.25</b>
<b>Net incoming (outgoing) resources before transfers</b>		<b>1,669.66</b>	<b>( 31,956.78 )</b>	<b>-</b>	<b>( 30,287.12 )</b>	<b>4,994.47</b>
Transfers between funds		( 10,386.44 )	10,386.44	-	-	-
Net movement in funds		( 8,716.78 )	( 21,570.34 )	-	( 30,287.12 )	4,994.47
<b>Fund balances as at 1 October 2024</b>		<b>79,681.55</b>	<b>69,504.89</b>	<b>500.00</b>	<b>149,686.44</b>	<b>144,691.97</b>
<b>Fund balances as at 30 September 2025</b>		<b>£ 70,964.77</b>	<b>£ 47,934.55</b>	<b>£ 500.00</b>	<b>£ 119,399.32</b>	<b>£ 149,686.44</b>

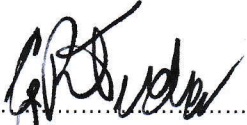
St Devenick's Church, Bielside, Aberdeen

St Devenick's Episcopal Church, Bielside, Aberdeen  
Scottish Charity No SC000386

Balance Sheet as at 30 September 2025

	Note	2025 £	2024 £
<b>Current Assets</b>			
Accounts receivable	14	5,763.09	10,517.70
Cash at bank and in hand		115,118.49	141,225.91
<b>Total Current Assets</b>		<b>120,881.58</b>	<b>151,743.61</b>
<b>Liabilities: amounts falling due within one year</b>			
Accounts payable	15	1,482.26	2,057.17
<b>Total Liabilities</b>		<b>1,482.26</b>	<b>2,057.17</b>
<b>Net Current Assets</b>		<b>£ 119,399.32</b>	<b>£ 149,686.44</b>
<b>Represented by:</b>			
<i>Unrestricted funds</i>			
General fund	19	70,964.77	79,681.55
<i>Designated funds</i>			
World mission		4,728.37	6,423.41
Social concern		1,377.48	1,016.48
Quota fund		17,573.84	18,353.36
Capital building fund		14,254.86	33,711.64
Projects fund		10,000.00	10,000.00
	19	<u>47,934.55</u>	<u>69,504.89</u>
<i>Restricted funds</i>			
World mission		-	-
Other areas of ministry		-	-
Social concern		-	-
Anderson Trust (Sunday School) fund		500.00	500.00
Capital building fund		-	-
	19	<u>500.00</u>	<u>500.00</u>
		<b>£ 119,399.32</b>	<b>£ 149,686.44</b>

The financial statements, including the Balance Sheet, were approved by the Trustees on 23 April 2026

  
.....  
G R Tudor  
Trustee/Treasurer

The notes on pages 15 to 22 form part of these financial statements.

## Notes to the Accounts for the Year ended 30 September 2025

### 1 Accounting policies

#### Accounting convention

The accounts have been prepared under the historical cost convention in accordance with applicable accounting standards, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice (SORP) issued in 2005.

#### Basis of financial statements

The financial statements have been prepared on an accruals basis.

#### Cash flow statement

The Trustees have taken advantage of the exemption in Financial Reporting Standard No 1 (revised) from including a cash flow statement in the financial statements on the grounds that the Charity is small.

#### Tangible fixed assets and depreciation

The original costs of the church building, the hall and the Rectory these assets are not known. Nor are the costs of subsequent improvements. Historical costs are therefore not shown in the financial statements. Further, the Trustees are of the opinion that the cost of obtaining a professional market valuation of these assets outweighs the potential benefit to the users of the financial statements.

On 1 August 2019, the church building and its contents were insured for £5,600,000, the hall and its contents for £2,800,000, and, from 12 January 2020, the Rectory and contents not owned by the Rectory household for £814,646. This is an estimate of the replacement cost of the buildings and contents owned by the Church. Replacement costs do not represent market value of the property, and does not include valuation of the land on which the buildings are situated. It is an increase of 92% over the total insured sum the previous year.

Expenditure on tangible fixed assets, including major repairs to the fabric, although defined for the purposes of these Accounts as 'capital expenditure', is charged to revenue as incurred.

#### Income

Congregational giving is accounted for when received. Donations, legacies and similar income are accounted for when the Church becomes entitled to the income and a reliable estimate of the amount to be received can be made.

#### Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category. Where costs cannot be attributed to particular headings they have been allocated to activities on a basis consistent with the use of the resources.

- *Direct costs* represent those costs incurred directly on expenditure in the objects of the Charity.
- *Support costs* represent costs incurred in facilitating and administering the activities of the Charity.
- *Governance costs* relate to those costs necessary to provide the governance infrastructure which allows the Church to operate and to generate information required for public accountability.
- *Capital expenditure* for the purposes of these financial statements is defined as significant expenditure to repair, refurbish or improve tangible fixed assets owned or managed for the objects of the Charity, including the fabric of the premises.

**Notes to the Accounts for the Year ended 30 September 2025**

**Taxation**

The Church is recognised as a Scottish charity (no. SC00386) and accordingly is exempt from all forms of direct taxation. Income tax and/or capital gains tax recoverable on Gift Aid income is accounted for on an accruals basis up to the end of the financial year.

**2 Funds**

The Charity holds three main funds:

- *Unrestricted funds* comprise income received for the objects of the Charity without further specified purpose and are available as general funds.
- *Designated funds* comprise income received for the objects of the Charity without further specified purpose, but which the Trustees have determined should be available for specific purposes that they have defined.
- *Restricted funds* comprise income received for the objects of the Charity and specified for a restricted purpose within these objects by the donor

Further details of the funds held by the Charity are given in Note 19 below.

Notes to the Accounts for the Year ended 30 September 2025

3 Voluntary income	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2024/25	Total Funds 2023/24
	£	£	£	£	£
<i>Regular giving</i>					
Gift Aid donations	31,035.10	-	-	31,035.10	36,075.00
Tax reclaimable	8,059.64	-	-	8,059.64	9,345.21
Other regular giving	8,670.00	-	-	8,670.00	12,145.00
Cash	1,266.78	-	-	1,266.78	1,374.59
<b>Total regular giving</b>	<b>49,031.52</b>	<b>-</b>	<b>-</b>	<b>49,031.52</b>	<b>58,939.80</b>
<i>Other donations</i>					
Gift Aid donations	11,800.00	-	-	11,800.00	7,270.00
Tax reclaimable	2,950.00	-	-	2,950.00	1,817.50
Other donations	360.00	-	-	360.00	644.34
<b>Total other donations</b>	<b>15,110.00</b>	<b>-</b>	<b>-</b>	<b>15,110.00</b>	<b>9,731.84</b>
<b>Total voluntary income</b>	<b>£ 64,141.52</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 64,141.52</b>	<b>£ 68,671.64</b>
<b>Of which for:</b>					
General purposes	64,141.52	-	-	64,141.52	68,671.64
World mission	-	-	-	-	-
Other areas of ministry	-	-	-	-	-
Social concern and relief of need	-	-	-	-	-
Capital projects	-	-	-	-	-
	<b>£ 64,141.52</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 64,141.52</b>	<b>£ 68,671.64</b>
4 Other income	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2024/25	Total Funds 2023/24
	£	£	£	£	£
Interest received	3,399.66	-	-	3,399.66	945.62
Hire of premises	18,875.50	-	-	18,875.50	21,504.45
Council Tax refund	-	-	-	-	1,292.01
Events	-	-	-	-	-
Bequest	-	-	-	-	-
	<b>£ 22,275.16</b>	<b>£ -</b>	<b>£ -</b>	<b>£ 22,275.16</b>	<b>£ 23,742.08</b>
5 Charitable activities	Staff Costs	Direct Costs	Support costs	Total Funds 2024/25	Total Funds 2023/24
	£	£	£	£	£
Charitable activities	57,305.85	9,003.51	24,337.66	90,647.02	85,885.65
	<b>£ 57,305.85</b>	<b>£ 9,003.51</b>	<b>£ 24,337.66</b>	<b>£ 90,647.02</b>	<b>£ 85,885.65</b>
	<i>(Note 7)</i>	<i>(Note 8)</i>	<i>(Note 9)</i>		
<b>Of which:</b>					
Unrestricted funds	57,305.85	2,503.51	24,337.66	84,147.02	77,590.23
Designated funds	-	6,500.00	-	6,500.00	7,550.00
Restricted funds	-	-	-	-	745.42
	<b>£ 57,305.85</b>	<b>£ 9,003.51</b>	<b>£ 24,337.66</b>	<b>£ 90,647.02</b>	<b>£ 85,885.65</b>

Notes to the Accounts for the Year ended 30 September 2025

6 Governance costs	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2024/25	Total Funds 2023/24
	£	£	£	£	£
Accountancy costs	600.00	-	-	600.00	600.00
Other professional fees	-	-	-	-	-
	£ 600.00	£ -	£ -	£ 600.00	£ 600.00

7 Staff costs and numbers	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2024/25	Total Funds 2023/24
	£	£	£	£	£
Gross salaries	51,462.90	-	-	51,462.90	38,236.87
Employer's National Insurance	-	-	-	-	-
Pension contributions	4,647.80	-	-	4,647.80	1,374.54
Staff travel and other expenses	1,195.15	-	-	1,195.15	1,269.35
	£ 57,305.85	£ -	£ -	£ 57,305.85	£ 40,880.76

The average number of employees during the year was 3 (2023/2024: 3). No employees received emoluments in excess of £60,000.

Information regarding stipendiary members of the clergy, who are technically not employees but office-holders, would normally be included in the above but none was in post during the year.

8 Direct costs	Notes	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2024/25	Total Funds 2023/24
		£	£	£	£	£
Quota		-	-	-	-	-
Conduct of services		1,348.92	-	-	1,348.92	1,439.87
Children's & youth work		326.77	-	-	326.77	899.55
Missional Communities		-	-	-	-	595.33
Other activities		727.82	-	-	727.82	84.33
World mission support	11	-	6,000.00	-	6,000.00	6,800.00
Other areas of ministry	12	100.00	-	-	100.00	100.00
Social concern & relief of need	13	-	500.00	-	500.00	750.00
		£ 2,503.51	£ 6,500.00	£ -	£ 9,003.51	£ 10,669.08

9 Support costs	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2024/25	Total Funds 2023/24
	£	£	£	£	£
Buildings, grounds & equpt maintenance	2,005.97	-	-	2,005.97	6,095.11
Equipment purchase	-	-	-	-	884.80
Heating & lighting	8,525.56	-	-	8,525.56	12,595.37
Cleaning	5,759.36	-	-	5,759.36	5,585.09
Insurance	5,252.69	-	-	5,252.69	5,117.51
Rectory Council Tax	-	-	-	-	-
Catering	557.22	-	-	557.22	539.77
Office expenses	2,056.86	-	-	2,056.86	2,043.77
Publicity	180.00	-	-	180.00	1,473.95
Dunderdale Grant repayment	-	-	-	-	0.44
Fund raising costs	-	-	-	-	-
	£ 24,337.66	£ -	£ -	£ 24,337.66	£ 34,335.81

Notes to the Accounts for the Year ended 30 September 2025

10 Capital expenditure	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2024/25	Total Funds 2023/24
	£	£	£	£	£
	-	25,456.78	-	25,456.78	933.60
	£ -	£ 25,456.78	£ -	£ 25,456.78	£ 933.60

11 World mission support	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2024/25	Total Funds 2023/24
	£	£	£	£	£
Crosslinks	-	2,500.00	-	2,500.00	3,000.00
Frontiers	-	1,000.00	-	1,000.00	1,000.00
Imkerhof Training Centre Christian Trust	-	2,500.00	-	2,500.00	2,500.00
Milson expenses	-	-	-	-	300.00
	£ -	£ 6,000.00	£ -	£ 6,000.00	£ 6,800.00

12 Other areas of ministry	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2024/25	Total Funds 2023/24
	£	£	£	£	£
Evangelical Alliance	100.00	-	-	100.00	100.00
	£ 100.00	£ -	£ -	£ 100.00	£ 100.00

13 Social concern & relief of need	Unrestricted Funds	Designated Funds	Restricted Funds	Total Funds 2024/25	Total Funds 2023/24
	£	£	£	£	£
St Augustine's Church, Dumbarton	-	-	-	-	250.00
Rector's Discretionary Fund	-	-	-	-	-
Tearfund	-	500.00	-	500.00	500.00
	£ -	£ 500.00	£ -	£ 500.00	£ 750.00

14 Accounts receivable	2025	2024
	£	£
Tax reclaimable	3,750.37	3,464.20
Hire of hall	1,997.50	2,102.00
Rectory Council Tax	-	4,941.41
Interest	15.22	10.09
	£ 5,763.09	£ 10,517.70

Notes to the Accounts for the Year ended 30 September 2025

15 Accounts payable	2025	2024
	£	£
o/s cheques	-	-
Staff costs	87.50	87.50
Hall maintenance costs	-	41.96
Heating and lighting	290.76	341.39
Cleaning	480.00	393.60
Equipment purchase	-	545.00
Dunderdale Grant repayment	-	0.44
Printing and stationery	24.00	16.78
Accountant's fee	600.00	600.00
Overseas mission	-	30.50
	<b>£ 1,482.26</b>	<b>£ 2,057.17</b>

16 Trustee remuneration and expenses

No Trustee received remuneration or expenses

17 Related party transactions

None

18 Pension commitments

St Devenick's Church offers a workplace Master Trust defined contribution pension scheme, administered by the National Employment Savings Trust, to employees earning more than the qualifying threshold. Contributions are based on pensionable pay, and during 2024/25 employer contributions were 8% of gross pay. This met the Church's obligations under the Pensions Act 2008. Employees are invited to consider making additional contributions. During the year beginning 1 October 2025, the Church as employer will continue to make contributions of 8% of gross pay for employees in the scheme.

19 Movement on Funds	Balance at 30 September 2024	Movement in resources Incoming	Outgoing	Transfers between funds	Balance at 30 September 2025
	£	£	£	£	£
<b><u>Unrestricted Funds</u></b>					
General fund	79,681.55	86,416.68	( 84,747.02 )	( 10,386.44 )	70,964.77
<b>Accumulated funds</b>	<b>£ 79,681.55</b>	<b>£ 86,416.68</b>	<b>(£ 84,747.02 )</b>	<b>(£ 10,386.44 )</b>	<b>£ 70,964.77</b>
<b><u>Designated Funds</u></b>					
World Mission fund	6,423.41	-	( 6,000.00 )	4,304.96	4,728.37
Social concern fund	1,016.48	-	( 500.00 )	861.00	1,377.48
Quota fund	18,353.36	-	-	( 779.52 )	17,573.84
Provision for Major Repairs	33,711.64	-	( 25,456.78 )	6,000.00	14,254.86
Provision for Projects	10,000.00	-	-	-	10,000.00
<b>Accumulated funds</b>	<b>£ 69,504.89</b>	<b>-</b>	<b>(£ 31,956.78 )</b>	<b>£ 10,386.44</b>	<b>£ 47,934.55</b>

Notes to the Accounts for the Year ended 30 September 2025

19 Movement on Funds cont'd	Balance at	Movement in resources			Balance at
	30 September 2024	Incoming	Outgoing	Transfers between funds	30 September 2025
	£	£	£	£	£
<b>Restricted Funds</b>					
World Mission fund	-	-	-	-	-
Other Areas of Ministry fund	-	-	-	-	-
Social Concern fund	-	-	-	-	-
Anderson Trust (Diocese) fund	500.00	-	-	-	500.00
Capital building fund	-	-	-	-	-
<b>Accumulated funds</b>	<b>£ 500.00</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>£ 500.00</b>

Explanation of funds

**Unrestricted funds**

The General fund represents funds held for the general charitable work of the St Devenick's Church including the maintenance of its buildings and equipment for that purpose, the Rector's stipend and support costs, and the Diocesan quota. Funds held for the payment of quota are currently being transferred to and held in a designated fund.

**Designated funds**

Designated funds are set aside by the Vestry for specific purposes.

The designated World Mission fund is intended to promote the Church's charitable objective of supporting the advancement of the Christian religion throughout the world.

The Provision for Major Repairs fund represents sums set aside by the Vestry against possible future major expenditure to repair, refurbish or improve the fabric of the premises occupied by the Church or for the purchase of items of equipment necessary to maintain the ongoing ministry of the Church or to meet its legal obligations.

The Provision for Projects fund represents part of a bequest received previously and provides the opportunity to undertake a project, as yet unspecified, for which there would be insufficient unrestricted funds.

**Restricted funds**

Restricted funds have been donated to the Church for specific purposes and may only be used by the Trustees for those purposes.

The restricted World Mission fund represents donations made in line with the Church's charitable objective of supporting the advancement of the Christian religion throughout the world.

The Other Areas of Ministry Fund represents donations made to support other aspects of Christian ministry in line with the Church's charitable objective of advancing the Christian religion throughout the world.

The Social Concern fund represents donations made to provide relief to those in need throughout the world.

The Anderson Trust (Diocese) fund represents a grant made to the Church for specific purposes which have yet to be fulfilled.

The Capital Project fund represents donations made to undertake major repairs or refurbishment to the fabric of the premises occupied by the Church or for the purchase of major items of equipment.

20 Analysis of net assets by fund	Unrestricted	Designated	Restricted	Total	Total
	Funds	Funds	Funds	2024/25	2023/24
	£	£	£	£	£
<b>Current assets</b>					
Debtors	5,763.09	-	-	5,763.09	10,517.70
Cash at bank and in hand	66,683.94	47,934.55	500.00	115,118.49	141,225.91
<b>Creditors due within one year</b>	<b>( 1,482.26 )</b>	<b>-</b>	<b>-</b>	<b>( 1,482.26 )</b>	<b>( 2,057.17 )</b>
<b>Net Assets</b>	<b>£ 70,964.77</b>	<b>£ 47,934.55</b>	<b>500.00</b>	<b>£ 119,399.32</b>	<b>£ 149,686.44</b>