

Brimmond Church of Scotland



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

Financial Statements for the Year Ended 31 December 2025

Congregation No: 311892

Scottish Charity No: SC 011204

Reference and Administrative Information

Charity Name: Brimmond Church of Scotland

Charity Registration Number: **SC 011204**

Congregation Reference No: **311892**

Contact Address: Brimmond Church
Bucksburn
Aberdeen
AB21 9SS

Trustees (Active)

D Beattie , D Bennett , S Bennett, A Collie, R Cruickshank, W Diack, A Hepburn, R Killah, J Magee, D McKay, C Ogston, I Pace, J Plenderleath, M Plenderleath , G Rennie, M Rennie, J Robertson, A Shirran, J Stephen, D Stewart, DC Stewart

Trustees (Resigned)

M Kinnaird (Sep), R Kinnaird (Sep)

Principal Office-bearers

Minister: Jonathan Clipston

Session Clerks: Mike Hepburn & Jeanette Abel

Church Treasurer: Kathryn Buchan

Independent Examiner

Mr EI Keddie
18 Brockwood Place
Blackburn
AB21 0JU

Bankers

Virgin Money
62 Union Street
Aberdeen
AB10 1WD

Trustees' Annual Report

Year ended 31 December 2025

Structure, Governance and Management

Governing Document

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

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the church and are chosen from those members of the congregation who are considered to have the appropriate gifts and skills. The minister, who is a member of the Kirk Session, is elected by the congregation and inducted by Presbytery.

Organisational Structure

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

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

Objectives and Activities

The Church of Scotland is Trinitarian in doctrine, reformed in tradition and Presbyterian in polity. It exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world. As a national Church, it acknowledges a distinctive call and duty to bring the ordinances of religion to the people in every parish of Scotland through a territorial ministry. It co-operates with other Churches in various ecumenical bodies in Scotland and beyond.

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

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

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partners with The Living Well Project charity and there are regular Dementia Friendly Cafés held in the church halls.

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

Achievements and Performance

Brimmond Church continues to be an active and joyful church to be a part of. We are not without challenges, but there is also much to be grateful for. 2025 saw the introduction of monthly prayer evenings which began in March. These are especially developed to cater to different preferences in style of prayer and to support spiritual growth. Many who attend remark on the sense of peace and God's presence. There was also a brand-new event titled, 'Let's Get Quizzical'. This was designed to be a fun entertainment style social evening built around the structure of a quiz. Primarily to foster relationships it also gave the opportunity to support the work of Christian Aid.

With regards to our 3rd party giving, our partnership Sundays have continued to bless our congregation, and we have been able to support financially, The Living Well Project, Rehoboth, Bethany and the University Christian Unions. The donations taken over our Christmas services went to support 'Stella's Voice' and Crossreach, and throughout the year we collected 3013kg of food for Instant Neighbour's foodbank. Our Change for Good fund which collects loose change and puts it towards a fund specifically to help those in need in our parish continues to help people always in the strictest of confidence. With this fund we were able to help a family who didn't have the money for an MOT but without the car couldn't do their work to make that money. In this instance we covered the cost of the MOT which gives a good illustrative example of how this fund is used.

Throughout the year we have been able to improve our links with and support of certain community groups. In addition to our ongoing support of the community café, the 'Beacon Cuppa', we took part in the 'Blast from the past' community event and were delighted again to facilitate the community carols and Christmas Tree switch on event. In conjunction with Dyce Church we also ran an ALPHA course which had an encouraging attendance.

Our activities for young people have worked into an established pattern with their own activities on a Sunday morning as well as taking part in the service, and our Monthly Messy church. End of term parties and an altogether picnic in the summer have complemented the programme well. Our minister continues in a chaplaincy capacity to the schools and to the local Air Cadet Squadron. Towards the end of the year, we were able to advertise and successfully recruit for the role of 'Youth and Children's Worker'. The post began on 1 January 2026 and we are looking forward to the impact this investment into our work with young people will make.

As the central contract of our Ministerial Assistant with the Church of Scotland was coming to an end at the end of 2025, the Kirk Session made the decision that we would like to take on funding this post locally. The 'Brimmond Mission Project' was set up with a specific purpose to meet pastoral need, grow our presence in the community and develop missional opportunities. There was a fantastic initial response to this which has allowed us to take on locally funding this post for at least a year. The hope is that continued growth will allow us to make this post permanent and even provide resources to be used for other initiatives. With a slight change in title to Ministry Assistant, the local funding for this role began on 1 January 2026. A significant year for change in personnel, 2025 also saw a new change in church Administrator and in one of our joint Session Clerks. Our minister and an Elder were also involved in helping the Living Well Project to recruit two new staff members.

Amongst our ongoing activities we continue our close partnership with The Living Well Project which holds a regular dementia friendly café in our premises as well as two other locations in the city, and co-

Brimmond Church of Scotland 2025 Accounts

ordinates a befriending service. We provide financial support, office space and volunteers. The guild continues their monthly meetings throughout the lighter months and has enjoyed increased numbers. Our Life Groups which meet in people's homes and are intended to encourage each other in Christian Living went through their first full year. All four groups continue to develop their own unique character and have helped their members to go deeper into their faith journey.

Our worship services continue at 10:30am every Sunday with extra services around Easter and Christmas. Throughout Sunday mornings there was a series in 'Hard things in the Gospels' and 'Many Stories, One Redemption Plan'. The former looked at things we find difficult to understand and the latter traced the Old Testament Story all the way from Adam to Jesus. We have been greatly encouraged by continued growth in attendance not just on Sundays but at our special services as well, our Carols and Comedy event has increased each year with 175 attending in 2025.

As we look forward to the year ahead, we recognise there are significant Fabric works that are ongoing, especially regarding the heating of the church sanctuary, repair to the church windows, energy efficiency in the manse and renovating the Glebe Cottage. Missionally, with the appointment of a Youth and Families worker we are looking forward to increasing this outreach. And we seek, in God's grace, to continue to serve our parish and grow in faith, in love and in number.

Financial Review

The main source of income is members' weekly offerings, 2025 has been another blessed year for our congregation and parish.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately four months expenditure including designated funds of £12,000 per month. At the year end the Church held unrestricted cash funds of £66,947 The Church also held £56,951 of restricted funds which have been provided for the purposes specified.

Statement of Trustees' Responsibilities

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

Approved by the Trustees and signed on their behalf,



Rev J A Clipston

Minister.

Date 31/5/2026

**Brimmond Church
SC 011204**

Independent Examiner's Report to the Trustees of Brimmond Church

I report on the accounts of the charity for the year ended 31 Dec 2025 which are set out on pages 8 to 12.

Respective responsibilities of trustees and examiner

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

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

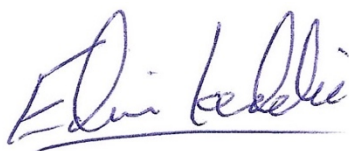
Basis of independent examiner's statement

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

Independent examiner's statement

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

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



E. I. Keddie

Independent Examiner

Date18 May 2026.....

Brimmond Church of Scotland 2025 Accounts

Receipts

	<i>Unrestricted Funds 2025</i>	<i>Restricted Funds 2025</i>	<i>Endowment Funds 2025</i>	<i>Total 2025</i>	<i>Total 2024</i>
Donations	£151,295	£21,544	£0	£172,839	£173,677
Legacies	£0	£0	£0	£0	£0
Activities for Generating Funds	£0	£0	£0	£0	£0
Bank & Deposit Interest	£0	£0	£0	£0	£0
Investments Income	0	£0	£0	£0	£0
	£151,295	£21,544	£0	£172,839	£173,677
Sale of Assets	£0	£0	£0	£0	£0
Sale of Investments	£0	£0	£0	£0	£0
Grants	£0	£0	£0	£0	£0
Receipts from General Trustees	£35,783	£0	£0	£35,783	£0
Other Receipts	£0	£0	£0	£0	£0
	£35,783	£0	£0	£35,783	£0
Total Receipts	£187,078	£21,544	£0	£208,622	£173,677

Payments

	<i>Unrestricted Funds 2025</i>	<i>Restricted Funds 2025</i>	<i>Endowment Funds 2025</i>	<i>Total 2025</i>	<i>Total 2024</i>
Costs of Generating Funds	£0	£0	£0	£0	£0
Charitable Activities	-£168,876	-£7,706	£0	-£176,582	-£169,227
Governance Costs	£0	£0	£0	£0	£0
Total Payments	-£168,876	-£7,706	£0	-£176,582	-£169,227
Excess of Receipts over Payments	£18,202	£13,838	£0	£32,040	£4,450

Brimmond Church of Scotland 2025 Accounts

	<i>Unrestricted Funds 2025</i>	<i>Restricted Funds 2025</i>	<i>Endowment Funds 2025</i>	<i>Total 2025</i>	<i>Total 2024</i>
Bank & Deposit Balances					
Bank & Deposit Balances Brought Forward	£48,744	£43,113	£0	£91,857	£91,857
Movement in Year					
Excess of Payments over Receipts for the year	£18,202	£13,838	£0	£32,040	£4,450
Carried Forward	£66,946	£56,951	£0	£123,897	£96,307
Investments at Market Value	£0	£0	£0	£0	£0
Assets					
Gift Aid Receivable	£7,497	£0	£0	£7,497	£7,082
	£7,497	£0	£0	£7,497	£7,082
Liabilities					
Ministry & Mission Debt	£0	£0	£0	£0	£0
Accountancy Fee	£0	£0	£0	£0	£0
	£0	£0	£0	£0	£0

The Accounts were approved for and on behalf of the Kirk Session on 4 May 26,


Mike Hepburn/Jeanette Abel
Session Clerks


Kathryn Buchan
Treasurer

1. Trustee Remuneration & Related Party Transactions

R Kinnaird Admin Services	-£6,478
Trustee Contributions	£24,950
Ministers Expenses, Travel & Council Tax	-£3,526

2. Movements in Funds

	<i>Jan 1 2025</i>	<i>Receipts</i>	<i>Payments</i>	<i>Transfers</i>	<i>Dec 31 2025</i>
Unrestricted Funds					
General Fund	£48,036	£185,079	-£166,690	£0	£66,425
Guild	£709	£1,999	-£2,186	£0	£522
Restricted Funds					
Edwards Trust	£40,266	£19,620	-£5,692	£0	£54,194
Giving	£2,847	£1,924	-£2,014	£0	£2,757

Purposes of Designated Funds

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

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

Purposes of Restricted Funds

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

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

3. Analysis of Donations

	<i>Unrestricted Funds 2025</i>	<i>Restricted Funds 2025</i>	<i>Endowment Funds 2025</i>	<i>Total 2025</i>	<i>Total 2024</i>
Gift Aid Offerings	£61,947	£0	£0	£61,947	£67,428
FWO Scheme (non Gift Aid)	£21,354	£0	£0	£21,354	£23,658
Tax Recovered on Gift Aid donations	£21,055	£0	£0	£21,055	£28,608
Ordinary Offerings (Open Plate)	£5,383	£0	£0	£5,383	£5,231
Church Organisations	£238	£0	£0	£238	£1,855
Other Donations	£41,319	£21,544	£0	£62,863	£46,897
	£151,295	£21,544	£0	£172,839	£173,677

Receipts

Donations	£142,757	£0	£0	£142,757	£125,343
Legacies	£0	£0	£0	£0	£0
Activities for Generating Funds	£0	£0	£0	£0	£0
Bank & Deposit Interest	£0	£0	£0	£0	£42
Investments Outcome	£0	£0	£0	£0	£0
Rental of Premises	£9,601	£0	£0	£9,601	£8,340
Sale of Assets	£0	£0	£0	£0	£0
Sale of Investments	£0	0	£0	£0	£0
Grants	£0	£0	£0	£0	£0
Receipts from General Trustee	£35,783	£0	£0	£35,783	£0
Other Receipts	£34,720	£21,544	£0	£56,264	£39,994
	£187,078	£21,544	£0	£244,405	£173,719

Brimmond Church of Scotland 2025 Accounts

4. Analysis of Payments

	<i>Unrestricted Funds 2025</i>	<i>Restricted Funds 2025</i>	<i>Endowment Funds 2025</i>	<i>Total 2025</i>	<i>Total 2024</i>
Costs of Generating Funds					
Costs of Generating Funds	-£144	£0	£0	-£144	£0
Charitable Activities	-£168,732	-£7,706	£0	-£176,438	-£169,407
Governance Costs	£0	£0	£0	£0	£0
	-£168,876	-£7,706	£0	-£176,582	-£169,407
Charitable Activities					
Ministries & Mission	-£75,645	£0	£0	-£75,645	-£77,520
Presbytery Dues	-£4,209	£0	£0	-£4,209	-£4,259
Voluntary Additional Stipend	£0	£0	£0	£0	£0
Minister's Expenses	-£1,353	£0	£0	-£1,353	-£1,229
Ministerial Assistance	£0	£0	£0	£0	£0
Pulpit Supply	£0	£0	£0	£0	£0
Other Staffing Costs	-£15,378	£0	£0	-£15,378	-£16,978
Fabric Repairs & Maintenance	-£33,354	£0	£0	-£33,354	-£12,375
Council Tax	-£4,889	£0	£0	-£4,889	-£4,529
Heat & Light	-£7,954	£0	£0	-£7,954	-£9,790
Insurance	-£5,180	£0	£0	-£5,180	-£8,738
Other Building Costs	£0	£0	£0	£0	£0
Church Office Expenses	-£6,918	£0	£0	-£6,918	-£4,512
Organ & Music	-£234	£0	£0	-£234	-£589
Other Expenses (Note 1)	-£13,762	-£7,706	£0	-£21,468	-£28,886
Church Organisations' Expenses	£0	£0	£0	£0	£0
	-£168,876	-£7,706	£0	-£176,582	-£169,405
Excess of Payments over Receipts	£18,201	£13,838	£0	£32,039	£4,270

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

5. Minister's Stipend

Minimum Stipend	£32,433
Maximum Stipend	£39,856

6. Collections & Donations for

Third Parties

	2025	2024
Bethany Christian Trust	£328	£485
Jews for Jesus	£75	
Christian Aid	£365	
Living Well		£500
RGU Christian Union		£300
Rehoboth	£475	
Scripture Union NE&Shetland		£300
	£1,243	£1,585

Appendix

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

	<i>2025 Amount Deposited</i>
Capital Account	£310,844
Revenue Account	£12,721
Temp Account (Bucks Stoney Church Sale)	£235,903
	£559,468