

# Deeside Christian Fellowship

Scotland · Charity number SC001016

## Details

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Known as	Deeside Christian Fellowship Church
Status	Active
Legal form	Trust (founding document is a deed of trust) (other than educational endowment)
Registered	1975-11-23
Register	<a href="#">View on the OSCR register</a>

## Contact

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Address	Binghill Drive Milltimber Aberdeen AB13 0JE
Website	<a href="http://www.dcfchurch.org">www.dcfchurch.org</a>

## Activities

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**Activities:** 'It makes grants, donations, loans, gifts or pensions to individuals', 'It makes grants, donations or gifts to organisations', 'It carries out activities or services itself'

**Purposes:** 'the advancement of religion'

**What the charity does:** The principal objective of Deeside Christina Fellowship Church ('The Church') is 'Knowing Christ and making Him known' The Church holds regular Sunday services in Milltimber, Tillydrone and Torry. The Church supports a number of Charitable organisations both locally and internationally. The Church invests in developing a strong sense of community. The community involvement includes both practical and financial support. The Church invests in people providing a multi-year leadership training plan. A creative children and youth programme is provided for all ages, ranging from pre-school to further education. Celebration Group is a friendship group for vulnerable adults with disabilities, they meet weekly on a Sunday.

**Beneficiaries:** 'No specific group, or for the benefit of the community'

**Objectives:** (a) the individual, corporate and family worship and praise of God, and the deepening of spiritual life (b) the study, teaching and preaching of the Word of God (c) The proclamation of the Gospel and evangelistic outreach (d) the promotion of service within the Church (e) the instruction of children and adults in the Christian faith (f) the promotion of Christian education and training with a special emphasis on children and young people (g) the development of Christian character and leadership (h) the promotion and support, financially and otherwise, of missionary and evangelistic outreach at home and overseas (i) the promotion of Christian service within the Community (j) the provision of a Church and local centre in Milltimber,

Aberdeenshire area for the furtherance of such activities

## Geography

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- **Main operating location:** Aberdeen
- **Geographical spread:** Wider, but within one local authority area

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,096,656	£947,453	-	11
2023-12-31	£790,422	£1,120,053	-	11
2022-12-31	£871,209	£974,288	-	14
2021-12-31	£761,465	£828,234	-	13
2020-12-31	£901,840	£835,761	-	12

**Deeside Christian Fellowship**

Scotland - Charity number SC001016

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# Accounts

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Charity registration number SC001016 (Scotland)

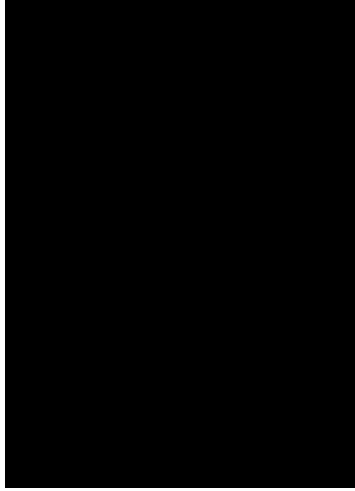
**DEESIDE CHRISTIAN FELLOWSHIP CHURCH  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 DECEMBER 2024**

# DEESIDE CHRISTIAN FELLOWSHIP CHURCH

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**



**Charity number (Scotland)**

SC001016

**Principal address**

Binghill Drive  
Milltimber  
Aberdeenshire  
United Kingdom  
AB13 0JE

**Auditor**

Azets Audit Services  
37 Albyn Place  
Aberdeen  
United Kingdom  
AB10 1JB

**Bankers**

Virgin Money plc  
1 Queens Cross  
Aberdeen  
United Kingdom  
AB15 4XU

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# DEESIDE CHRISTIAN FELLOWSHIP CHURCH

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# DEESIDE CHRISTIAN FELLOWSHIP CHURCH

## TRUSTEES REPORT

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

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The Trustees present their annual report and financial statements for the year ended 31 December 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019).

#### **Objectives and activities**

The principal objective of Deeside Christian Fellowship Church ("the Church") is "Knowing Christ and making Him Known".

The Trustees have paid due regard to guidance issued by the OSCR in deciding what activities the charity should undertake.

#### **Achievements and performance**

The following achievements and performance covers the period from 1 January 2024 to 31 December 2024.

The objective and aims are achieved in various ways:

#### **Locally**

Regular weekly Sunday Church services in Milltimber, Tillydrone and Torry were held throughout 2024. The Hope Church, Torry, building was gifted by the trustees of the Victoria Hall in 2024.

Numerous young people's and children's activities including Junior Church, the Celebration Group for children and adults with learning challenges, children's clubs, Holiday Bible Club, Soccer School, and the provision of crèche facilities during Sunday services as well as boys and girls Bible Study groups.

The Church is divided into Home Groups for adults which meet regularly for Bible study, prayer, practical care and support. The wider activities of the Church include women's and men's ministry, and various evangelistic initiatives. The aim is to encourage members to take an active role in society through their everyday lives, and by serving in some practical way in the Church or local community. A large number of members are involved in The Lighthouse Project based in Tillydrone.

During 2024 the Donside Community Church in Tillydrone continued to grow alongside The Lighthouse Project and by the 31 March 2024 all staff and volunteers were using the building to run their various groups and Church services. The now refurbished multi-purpose facility is ideal for Church services as well as smaller community focused ones. In addition to the weekly Church services the foodbank is operated by The Lighthouse Project.

As noted above the Hope Church building, Torry was legally concluded in 2024 and weekly services are held on a Sunday afternoon together with a Junior Church. During the week Mainly Music, a fun music group for pre-school children is held.

#### **Nationally**

The objective is achieved through the support of a number of Christian charitable organisations, including Transforming Lives for Good, Street Pastors, Peaced Together and Youth for Christ.

#### **Internationally**

The Church supports a large number of organisations such as Tearfund, Operation Mobilisation, IJM, Children for Christ in Romania, Dochas Education Trust, Wycliffe Bible Translators as well as the Church supporting an orphanage and school in rural India.

# DEESIDE CHRISTIAN FELLOWSHIP CHURCH

## TRUSTEES REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### **Membership and financing**

The Church's membership is multicultural and consists of 247 members attending Deeside Christian Fellowship (May 2024), 38 members attending Donside Community Church (June 2024) and 30 members attending Hope Church, Torry. The regular attendance at Sunday morning services is around 350 people. The number attending youth activities extends to some 120.

The church is entirely self-funded by its members and adherents. Budgeting tends to be expenditure lead along with special offerings to raise funds for specific projects.

#### **Community Involvement & Charitable Activities**

The Church invests in developing a strong sense of community. The community involvement includes both practical and financial support as follows:

#### **The Lighthouse Project**

The Project has been operating in Tillydrone since 2003, created and run by the DCFC Outreach Pastor with many volunteers. Although originally started to provide support for men and women being released from prison with a view to re-integrating them into society, the Project has now grown to providing physical, emotional and spiritual help to many within the community. Being one of the most deprived areas of Aberdeen, Tillydrone suffers from many complex social issues. The Lighthouse, although part of the DCFC charity, seeks to be self-funding in that there are restricted funds donated by supporters specifically for this project.

In addition to many volunteers the Lighthouse staff has two employees, an experienced social worker and a youth support worker.

The project continues to operate a food bank at Tillydrone.

#### **Partnership with Transforming Lives for Good**

Project staff and volunteers provide support within the school environment for children facing behavioural difficulties and challenging circumstances.

#### **Investing in people**

At the year end the Church has one ministry trainee who started on a multi-year leadership training program in September 2023. He successfully completed the second year of his training combining formal study with practical hands-on ministry training and mentoring by church staff. Another trainee left in September 2024, having completed three years training, and became the Pastor of a Church in Glasgow.

# DEESIDE CHRISTIAN FELLOWSHIP CHURCH

## TRUSTEES REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

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#### **Children and youth**

A creative children and youth programme is provided for all ages, ranging from pre-school to further education. These include groups meeting specifically to cater for a particular demographic and open to all within the Milltimber community and neighbourhood:

- Fusion Friday - a 'fusion' of groups for all ages of children and young people from P1 – S6, whether it's just a 'place to hang out with friends' or answering the big questions in life, the committed leaders seek to guide and support the children and young people in these important years when often the struggles of low self-esteem and self-worth are more evident.

- Annual events e.g. summer holiday club, cross training and a football camp.

- The Ark – a place for building relationships for toddlers and their adult carer, with crafts, story & song time.

- Mainly Music – fun music groups for parents and carers to enjoy together with their pre-school aged children.

- The Celebration Group – a friendship group for vulnerable children and adults with disabilities while teaching them basic Biblical principles in ways that are relevant to them.

- 'Who let the Dad's Out?' – catering for young fathers while offering support in the father/child relationship.

#### **Financial review**

##### **Financial position**

The Trustees have assessed the major risks to which the Church is exposed, in particular those related to the operations and finance of the Church and are satisfied that systems are in place to manage the exposure to major risks.

##### **Reserves policy**

The Church carries financial reserves of a level that it considers appropriate for its future work.

##### **Key management and remuneration**

The pastors of the Church are identified as key management. The key management remuneration is reviewed annually by an independent sub-group of the Trustees.

##### **Risk management**

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Church has policies in place to cover the main areas of risk including the protection of children and vulnerable adults; and health and safety. The Church's child protection policy has been reviewed and approved by CCPAS. Annual child protection training takes place each year. PVG checks are sought on all new appointees who are working with children, youth and vulnerable adults.

The treasurers, who are serving deacons have appropriate training and experience in financial matters and maintain regular communication with the elders and are required to make them aware of any financial risks. A financial report is made to the Church at six monthly intervals to ensure the membership is aware of the Church's financial status. A process of governance is established to control the financial transactions of the Church.

##### **Future plans**

The Church plans to continue the activities as outlined above within its objectives and aims with the principal aim being "Knowing Christ and making Him Known".

# DEESIDE CHRISTIAN FELLOWSHIP CHURCH

## TRUSTEES REPORT (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

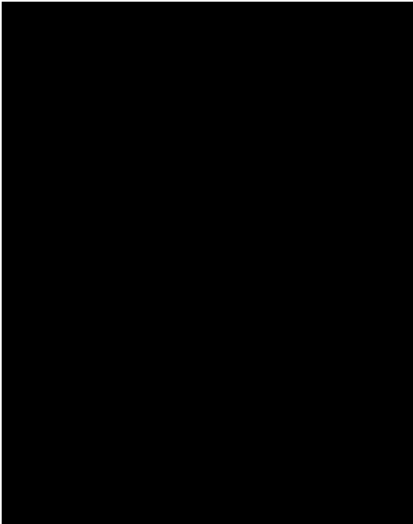
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#### Structure, governance and management

##### Governing document

The Church is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

The Trustees & Elders who served during the year and up to the date of signature of the financial statements were:



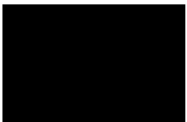
(Resigned 31 August 2025)

(Resigned 22 May 2025)

Post year end [redacted] accepted an invitation to become Lead Pastor of Grandview Church in Ontario, Canada and will resign as a Trustee on 30 September 2025. The Trustees want to thank [redacted] for his 21 years of service, for his friendship, his teaching, his care and service in all sorts of ministry areas of the Church.

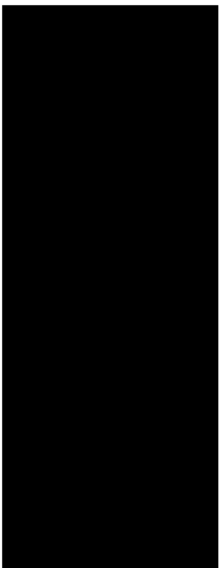
In addition the Trustees want to thank both [redacted] who both resigned post year end for their contribution to the Church over many years.

#### Lead Deacons



Logistics/Events Action Group Leader (Resigned 27 June 2025)  
Facilities (Buildings) Action Group Leader  
Facilities (Technical) Action Group Leader

#### Deacons



Chairman  
Co-Treasurer  
Co-Treasurer

(Resigned 31 July 2025)

(Appointed 27 June 2025)  
(Resigned 31 December 2024)  
(Resigned 1 February 2024)  
(Resigned 1 July 2024)

(Resigned 27 June 2025)

(Resigned 27 June 2025)

(Appointed 27 June 2025)

# DEESIDE CHRISTIAN FELLOWSHIP CHURCH

## TRUSTEES REPORT (CONTINUED)

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

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#### **Constitution and Organisational structure**

The Church is an independent evangelical church established by a Deed of Trust dated 30 April 1976.

The Church is led by an Elders Group and supported by a Deacons Group. The Elders comprise the Teaching Pastor, the Outreach Pastor, the Care Pastor, the Youth Pastor and a number of Elders appointed by the Church. The Elders are ex officii Trustees on behalf of the Church. The Elders are responsible for the spiritual direction and pastoral care of the Church. Elders are appointed by the members of the Church from time to time following nominations made by the Elders. New Elders are appointed on the basis of scriptural qualifications and more often than not are recruited from the Deacons having served there and gained an intimate knowledge of the workings of the Church.

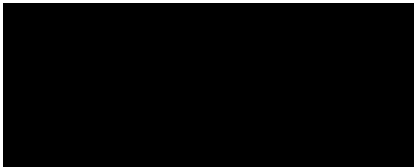
Deacons are appointed by members of the Church following nomination by the members, to conduct and manage its financial and general business and practical affairs. From their own number, the Deacons appoint two to act as joint Treasurer. The Deacons normally hold office for three years but in some cases this can be longer. The Deacons Group at present comprises 13 members from a variety of professional/business backgrounds all of whom have an interest in the spiritual wellbeing of the Church and its individual members.

Both Elders and Deacons meet at least monthly and decisions are made on a consensus basis. Deacons and Elders hold joint meetings on a quarterly basis.

The Elders Group is responsible for the strategic direction and pastoral wellbeing of the Church and can delegate practical matters to the Deacons. The Deacons in turn will delegate tasks to smaller committees and rotas. The ultimate responsibility for running the Church rests with the Elders.

The responsibility for the day to day running of the Church and the office is delegated to the Pastors and the administration team.

The Trustees report was approved by the Board of Trustees.



Trustee

Dated: 22 September 2025

# **DEESIDE CHRISTIAN FELLOWSHIP CHURCH**

## **STATEMENT OF TRUSTEES RESPONSIBILITIES**

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

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The Trustees are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in Scotland requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that year.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# DEESIDE CHRISTIAN FELLOWSHIP CHURCH

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF DEESIDE CHRISTIAN FELLOWSHIP CHURCH

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#### Opinion

We have audited the financial statements of Deeside Christian Fellowship Church (the 'charity') for the year ended 31 December 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 December 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended).

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the Trustees report; or
- proper accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# DEESIDE CHRISTIAN FELLOWSHIP CHURCH

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF DEESIDE CHRISTIAN FELLOWSHIP CHURCH

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#### **Responsibilities of Trustees**

As explained more fully in the statement of Trustees responsibilities, the Trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

# DEESIDE CHRISTIAN FELLOWSHIP CHURCH

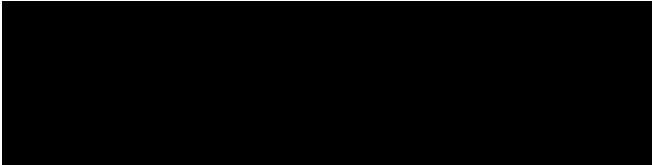
## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF DEESIDE CHRISTIAN FELLOWSHIP CHURCH

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#### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



for and on behalf of Azets Audit Services

22 September 2025

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**Chartered Accountants  
Statutory Auditor**

37 Albyn Place  
Aberdeen  
United Kingdom  
AB10 1JB

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

## DEESIDE CHRISTIAN FELLOWSHIP CHURCH

### STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Income from:</b>									
Donations and legacies	3	829,615	3,771	247,695	1,081,081	588,341	9,443	179,308	777,092
Other trading activities	4	13,462	-	2,113	15,575	10,011	-	1,672	11,683
Investments	5	-	-	-	-	-	-	1,647	1,647
<b>Total income</b>		<b>843,077</b>	<b>3,771</b>	<b>249,808</b>	<b>1,096,656</b>	<b>598,352</b>	<b>9,443</b>	<b>182,627</b>	<b>790,422</b>
<b>Expenditure on:</b>									
<b>Charitable activities</b>									
Direct charitable expenditure	6	62,745	-	109,586	172,331	115,849	502	343,223	459,574
Management & administration	6	507,426	99,391	165,421	772,238	567,815	33,875	57,584	659,274
<b>Total charitable expenditure</b>		<b>570,171</b>	<b>99,391</b>	<b>275,007</b>	<b>944,569</b>	<b>683,664</b>	<b>34,377</b>	<b>400,807</b>	<b>1,118,848</b>
Loss on disposal of fixed assets	10	2,884	-	-	2,884	1,205	-	-	1,205
<b>Total expenditure</b>		<b>573,055</b>	<b>99,391</b>	<b>275,007</b>	<b>947,453</b>	<b>684,869</b>	<b>34,377</b>	<b>400,807</b>	<b>1,120,053</b>
<b>Net incoming/(outgoing) resources before transfers</b>		<b>270,022</b>	<b>(95,620)</b>	<b>(25,199)</b>	<b>149,203</b>	<b>(86,517)</b>	<b>(24,934)</b>	<b>(218,180)</b>	<b>(329,631)</b>

## DEESIDE CHRISTIAN FELLOWSHIP CHURCH

### STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
<b>Net incoming/(outgoing) resources before transfers</b>		270,022	(95,620)	(25,199)	149,203	(86,517)	(24,934)	(218,180)	(329,631)
Gross transfers between funds	<b>15 &amp; 16</b>	20,507	(63,073)	42,566	-	101,603	(59,548)	(42,055)	-
<b>Net income/(expenditure) for the year/ Net movement in funds</b>		290,529	(158,693)	17,367	149,203	15,086	(84,482)	(260,235)	(329,631)
Fund balances at 1 January 2024	<b>15 &amp; 16</b>	265,564	825,598	82,096	1,173,258	250,478	910,080	342,331	1,502,889
<b>Fund balances at 31 December 2024</b>	<b>15 &amp; 16</b>	556,093	666,905	99,463	1,322,461	265,564	825,598	82,096	1,173,258

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.



# DEESIDE CHRISTIAN FELLOWSHIP CHURCH

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 DECEMBER 2024

	Notes	2024 £	£	2023 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	20		21,354		(238,700)
<b>Investing activities</b>					
Purchase of tangible fixed assets		(90,727)		(5,262)	
Investment income received		-		1,647	
<b>Net cash used in investing activities</b>			(90,727)		(3,615)
<b>Net cash used in financing activities</b>			-		-
<b>Net decrease in cash and cash equivalents</b>			(69,373)		(242,315)
Cash and cash equivalents at beginning of year			403,699		646,014
<b>Cash and cash equivalents at end of year</b>			334,326		403,699

# DEESIDE CHRISTIAN FELLOWSHIP CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

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### 1 Accounting policies

#### Charity information

The charity is a public benefit entity, a registered charity in Scotland and is unincorporated. The address of the principal office is Bingham Drive, Milltimber, Aberdeenshire, United Kingdom, AB13 0JE.

#### 1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

#### 1.2 Going concern

At the time of approving the financial statements the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future.

Therefore, the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

#### 1.5 Resources expended

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

# DEESIDE CHRISTIAN FELLOWSHIP CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 1 Accounting policies

(Continued)

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

Church buildings and office	2% on cost
Church manse	2% on cost
Equipment	15% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

##### 1.7 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

##### Key sources of estimation uncertainty

###### Property valuation

At each reporting end date, the charity reviews the carrying value of its properties to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). The carrying value of the properties is reviewed for indicators of impairment on an annual basis taking into consideration any recent third party valuations and the knowledge of the trustees.

**DEESIDE CHRISTIAN FELLOWSHIP CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

**3 Donations and legacies**

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	654,615	3,771	201,271	859,657	588,341	9,443	179,308	777,092
Grants	-	-	46,424	46,424	-	-	-	-
Deemed value of property donation	175,000	-	-	175,000	-	-	-	-
	<u>829,615</u>	<u>3,771</u>	<u>247,695</u>	<u>1,081,081</u>	<u>588,341</u>	<u>9,443</u>	<u>179,308</u>	<u>777,092</u>
<b>Donations and gifts</b>								
Family and evening services	36,929	-	12,262	49,191	25,291	-	7,900	33,191
Covenanted income	414,518	3,771	127,653	545,942	366,351	4,643	118,119	489,113
Donations	203,168	-	61,356	264,524	196,699	4,800	53,289	254,788
	<u>654,615</u>	<u>3,771</u>	<u>201,271</u>	<u>859,657</u>	<u>588,341</u>	<u>9,443</u>	<u>179,308</u>	<u>777,092</u>

Donations and gifts includes amounts donated by trustees of the charity totalling £173,410 in the year (2023: £117,435), and amounts donated by connected persons totalling £6,305 (2023: Nil).

In July 2024, the Victoria Hall located in Torry, Aberdeen was donated to the Charity for no consideration from another charity. The fair value of the property transferred was deemed to be £175,000 by the trustees.

## DEESIDE CHRISTIAN FELLOWSHIP CHURCH

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 4 Other trading activities

	Unrestricted funds general 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds general 2023 £	Restricted funds 2023 £	Total 2023 £
Events income	13,462	2,113	15,575	10,011	1,672	11,683
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

#### 5 Investments

	Total 2024 £	Restricted funds 2023 £
Bank deposit interest	-	1,647
	<u>          </u>	<u>          </u>

## DEESIDE CHRISTIAN FELLOWSHIP CHURCH

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 6 Charitable activities

	Direct charitable	Management &	Total	Direct charitable	Management &	Total
	expenditure	administration	2024	expenditure	administration	2023
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Staff costs	-	468,611	468,611	-	439,852	439,852
Depreciation and impairment	-	33,233	33,233	-	27,442	27,442
Outreach	17,155	-	17,155	21,833	-	21,833
Gifts to individuals	43,460	-	43,460	112,033	-	112,033
Gifts to organisations	65,780	-	65,780	282,995	-	282,995
Sundries and bank charges	-	15,914	15,914	-	16,787	16,787
Training	977	3,856	4,833	490	7,078	7,568
Rent, rates and insurance	-	45,970	45,970	-	35,817	35,817
Property maintenance	-	110,757	110,757	-	49,321	49,321
Light and heat	-	24,143	24,143	-	19,002	19,002
Events expenditure	42,690	-	42,690	41,142	-	41,142
Junior church and speaker expenses	375	-	375	475	-	475
Catering and supplies	-	8,694	8,694	-	8,401	8,401
Books and tapes	-	2,185	2,185	-	2,327	2,327
Website/IT expenditure	-	17,821	17,821	-	19,239	19,239
Telephone	-	5,616	5,616	-	5,268	5,268
Stationery and copying	1,894	10,343	12,237	606	8,940	9,546
	<u>172,331</u>	<u>747,143</u>	<u>919,474</u>	<u>459,574</u>	<u>639,474</u>	<u>1,099,048</u>
Share of governance costs (see note 7)	-	25,095	25,095	-	19,800	19,800
	<u>172,331</u>	<u>772,238</u>	<u>944,569</u>	<u>459,574</u>	<u>659,274</u>	<u>1,118,848</u>

**DEESIDE CHRISTIAN FELLOWSHIP CHURCH**  
**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**  
**FOR THE YEAR ENDED 31 DECEMBER 2024**

<b>6</b>	<b>Charitable activities</b>	<b>(Continued)</b>					
	<b>Analysis by fund</b>						
	Unrestricted funds - general	62,745	507,426	570,171	115,849	567,815	683,664
	Unrestricted funds - designated	-	99,391	99,391	502	33,875	34,377
	Restricted funds	109,586	165,421	275,007	343,223	57,584	400,807
		<u>172,331</u>	<u>772,238</u>	<u>944,569</u>	<u>459,574</u>	<u>659,274</u>	<u>1,118,848</u>

# DEESIDE CHRISTIAN FELLOWSHIP CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 7 Governance costs

	2024	2023
	£	£
Audit fees	17,000	14,850
Accountancy	8,095	4,950
	<u>25,095</u>	<u>19,800</u>
Analysed between		
Charitable activities	<u>25,095</u>	<u>19,800</u>
	<u>25,095</u>	<u>19,800</u>

### 8 Trustees

During the year the amounts paid directly to third parties and reimbursements of mileage and expenses paid to trustees are as follows: [REDACTED] £86 (2023: £168), [REDACTED] £76 (2023: £854), [REDACTED] £14,642 (2023: £8,835), [REDACTED] £119 (2023: £1,225), [REDACTED] £1,415 (2023: £330), [REDACTED] £703 (2023: £423), [REDACTED] £598 (2023: £243), [REDACTED] £2,942 (2023: £738), [REDACTED] £82 (2023: £183) and [REDACTED] £2,683 (2023: £592). Life assurance and income protection cover totalling £1,319 (2023: £1,197) per trustee was paid directly to third parties on behalf of the following trustees: [REDACTED]

One or more of the Trustees has been paid remuneration or has received other benefits from their charity or a related entity. Salaries for Trustees employed by the charity amounted to £211,488 (2023: £202,407) and pension contributions were made to money purchase schemes of £60,177 (2023: £51,511). A breakdown of remuneration and pension for each Trustee employed by the charity is noted below;

Trustee	2024		2023	
	£	£	£	£
	Remuneration	Pension	Remuneration	Pension
[REDACTED]	50,000	24,868	50,000	19,970
[REDACTED]	53,049	21,819	51,036	18,934
[REDACTED]	40,582	6,070	37,927	5,673
[REDACTED]	67,857	7,420	63,444	6,934
	<u>211,488</u>	<u>60,177</u>	<u>202,407</u>	<u>51,511</u>

## DEESIDE CHRISTIAN FELLOWSHIP CHURCH

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

#### 9 Employees

The average monthly number of employees during the year was:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
Total	11	11
	<u>          </u>	<u>          </u>

<b>Employment costs</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Wages and salaries	355,642	341,052
Social security costs	36,366	33,412
Other pension costs	76,603	65,388
	<u>          </u>	<u>          </u>
	468,611	439,852
	<u>          </u>	<u>          </u>

The number of employees whose annual remuneration was £60,000 or more were:

	<b>2024</b>	<b>2023</b>
	<b>Number</b>	<b>Number</b>
£60,001 - £70,000	1	1
	<u>          </u>	<u>          </u>

#### 10 Loss on disposal of fixed assets

	<b>Unrestricted</b>	<b>Unrestricted</b>
	<b>funds</b>	<b>funds</b>
	<b>general</b>	<b>general</b>
	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Net loss on disposal of tangible fixed assets	2,884	1,205
	<u>          </u>	<u>          </u>
	2,884	1,205
	<u>          </u>	<u>          </u>

#### 11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# DEESIDE CHRISTIAN FELLOWSHIP CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 12 Tangible fixed assets

	Church buildings and office	Church manse	Equipment	Total
	£	£	£	£
<b>Cost</b>				
At 1 January 2024	918,178	103,196	229,834	1,251,208
Additions	175,000	-	90,727	265,727
Disposals	-	-	(57,963)	(57,963)
At 31 December 2024	1,093,178	103,196	262,598	1,458,972
<b>Depreciation and impairment</b>				
At 1 January 2024	210,584	24,768	201,342	436,694
Depreciation charged in the year	21,865	2,064	10,001	33,930
Eliminated in respect of disposals	-	-	(55,776)	(55,776)
At 31 December 2024	232,449	26,832	155,567	414,848
<b>Carrying amount</b>				
At 31 December 2024	860,729	76,364	107,031	1,044,124
At 31 December 2023	707,594	78,428	28,492	814,514

The church buildings and office and church manse are carried at historic cost less accumulated depreciation at a net book value of £860,729 and £76,364 respectively as at 31 December 2024. The trustees believe that the carrying value of the properties remains appropriate as there are no indicators of impairment based on their knowledge and experience of the local property market.

In July 2024, the Victoria Hall located in Torry, Aberdeen was donated to the Charity for no consideration from another charity. The fair value of the property transferred was deemed to be £175,000 by the trustees.

#### 13 Debtors

	2024	2023
	£	£
<b>Amounts falling due within one year:</b>		
Other debtors	30,049	15,518

#### 14 Creditors: amounts falling due within one year

	2024	2023
	£	£
Other taxation and social security	9,065	9,009
Accruals and deferred income	76,973	51,464
	86,038	60,473

## DEESIDE CHRISTIAN FELLOWSHIP CHURCH

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				Balance at 31 December 2024
	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers	Balance at 1 January 2024	Incoming resources	Resources expended	Transfers	
	£	£	£	£	£	£	£	£	£
Missionary fund	13,301	77,070	(73,534)	3,142	19,979	82,024	(76,827)	(5,084)	20,092
Lighthouse fund	329,030	105,558	(327,273)	(45,198)	62,117	121,360	(197,598)	47,627	33,506
Building fund	-	-	-	-	-	46,424	(582)	23	45,865
	<u>342,331</u>	<u>182,628</u>	<u>(400,807)</u>	<u>(42,056)</u>	<u>82,096</u>	<u>249,808</u>	<u>(275,007)</u>	<u>42,566</u>	<u>99,463</u>

The Missionary fund exists for the purpose of collecting income and disbursing it to missionaries specifically supported by the Church and also to other mission organisations.

The Lighthouse fund exists to cover the expenditure of the Church's work in the Tillydrone area of Aberdeen.

The Building fund exists for work conducted on the Church in relation to the grant received from the Energy Saving Trust.

## DEESIDE CHRISTIAN FELLOWSHIP CHURCH

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 16 Unrestricted funds

	Movement in funds					Movement in funds				
	Balance at 1 January 2023	Incoming resources	Resources expended	Transfers	Revaluations, gains and losses	Balance at 1 January 2024	Incoming resources	Resources expended	Transfers	Balance at 31 December 2024
	£	£	£	£	£	£	£	£	£	£
General fund	250,478	598,351	(683,664)	101,604	(1,205)	265,564	843,077	(573,055)	20,507	556,093
Property fund	852,462	9,443	(32,555)	(60,670)	-	768,680	3,771	(99,391)	(63,073)	609,987
International students fund	57,618	-	(1,822)	1,122	-	56,918	-	-	-	56,918
	<u>1,160,558</u>	<u>607,794</u>	<u>(718,041)</u>	<u>42,056</u>	<u>(1,205)</u>	<u>1,091,162</u>	<u>846,848</u>	<u>(672,446)</u>	<u>(42,566)</u>	<u>1,222,998</u>

The General Fund and the Property Fund exist for the general purposes of the Church.

The Internship Fund was set aside to provide training in ministry.

The International Student Fund was set aside to work with international students.

#### 17 Analysis of net assets between funds

	Unrestricted funds 2024	Designated funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023	Designated funds 2023	Restricted funds 2023	Total 2023
	£	£	£	£	£	£	£	£
Fund balances at 31 December 2024 are represented by:								
Tangible assets	427,289	570,969	45,866	1,044,124	197,678	616,836	-	814,514
Current assets/(liabilities)	128,804	95,935	53,598	278,337	67,886	208,762	82,096	358,744
	<u>556,093</u>	<u>666,904</u>	<u>99,464</u>	<u>1,322,461</u>	<u>265,564</u>	<u>825,598</u>	<u>82,096</u>	<u>1,173,258</u>

## DEESIDE CHRISTIAN FELLOWSHIP CHURCH

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

#### FOR THE YEAR ENDED 31 DECEMBER 2024

#### 18 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	1,382	4,002
Between two and five years	-	1,398
	<u>1,382</u>	<u>5,400</u>

Payments of £2,226 have been recognised as an expense (2023: £14,518).

# DEESIDE CHRISTIAN FELLOWSHIP CHURCH

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2024

### 19 Related party transactions

#### Transactions with related parties

During the year the charity entered into the following transactions with related parties:

██████████ is a connected person through marriage and was employed as Finance Administrator covering both Milltimber and the Lighthouse with a salary of £13,970 (2023: £12,408) and pension contributions of £1,472 (2023: £1,417). ██████████ was reimbursed a total of £1,464 (2023: £848) for the following expenses;

- Events expenditure £404 (2023: Nil)
- Catering and supplies £180 (2023: Nil)
- Stationery and copying £190 (2023: Nil)
- Outreach: £690 (2023: £848)

██████████ is the son in law of a trustee was reimbursed a total of £2,105 (2023: Nil) for the following expenses;

- Property maintenance: £2,105 (2023: Nil)

██████████ is a deacon and son of a trustee was reimbursed a total of £1,529 (2023: Nil) for the following expenses;

- Catering and supplies: £1,529 (2023: Nil)

Change Energy Limited is a connected company due to ██████████ being a director. The company made donations of £4,650 (2023: £Nil).

20 Cash generated from operations	2024	2023
	£	£
Surplus/(deficit) for the year	149,203	(329,631)
Adjustments for:		
Investment income recognised in statement of financial activities	-	(1,647)
Deemed value of property donation	(175,000)	-
Loss on disposal of tangible fixed assets	2,884	1,205
Depreciation and impairment of tangible fixed assets	33,233	27,442
Movements in working capital:		
(Increase)/decrease in debtors	(14,531)	72,787
Increase/(decrease) in creditors	25,565	(8,856)
<b>Cash generated from/(absorbed by) operations</b>	<b>21,354</b>	<b>(238,700)</b>

## DEESIDE CHRISTIAN FELLOWSHIP CHURCH

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

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

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**21 Analysis of changes in net funds**

The charity had no debt during the year.

**22 Management threat/self-review threat in relation to non-audit services**

In common with many other entities of our size and nature, we use our auditor to assist with the preparation of the financial statements.