



Aberdeen Hillside Parish Church

The Church of Scotland

2024 CONGREGATIONAL ACCOUNTS RECEIPTS & PAYMENTS

ABERDEEN HILLSIDE PARISH CHURCH, ABERDEEN
(Congregation Number: 311907)
(Scottish Charity Number: SC003789)

31 DECEMBER 2024

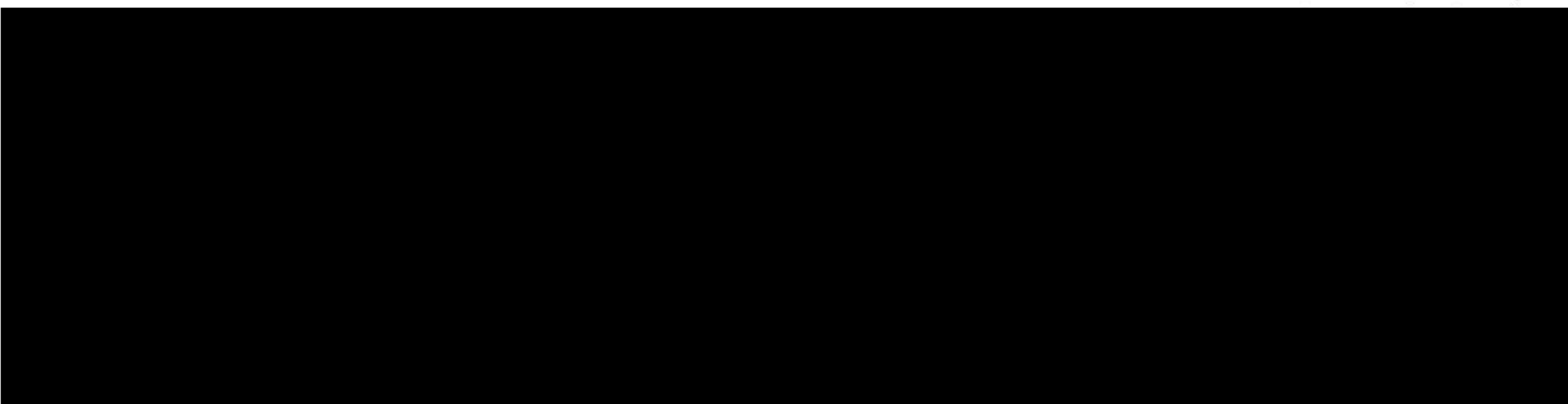
**TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2024**

The trustees present the annual report and accounts for Aberdeen Hillside Parish Church, Aberdeen for the year ended 31 December 2024.

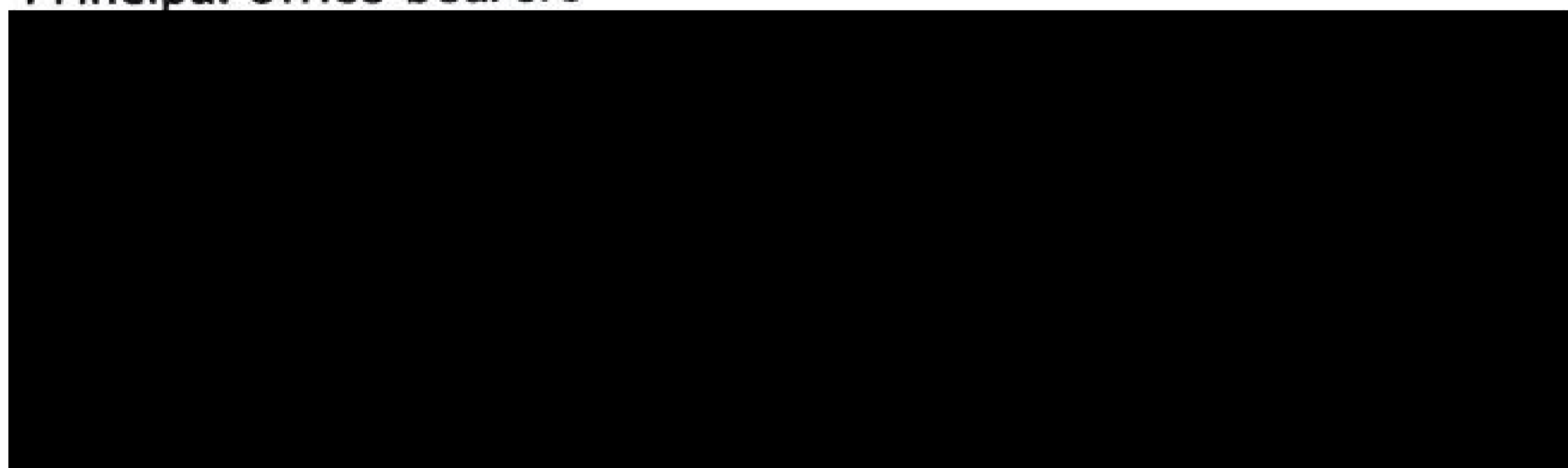
Reference and Administrative Information

Charity Name:	Aberdeen Hillside Parish Church ("the church")
Charity Registration Number:	SC003789
Congregation Reference No:	311907
Contact Address:	The Church Office 1 - 3 Hilton Drive Aberdeen AB24 4NQ

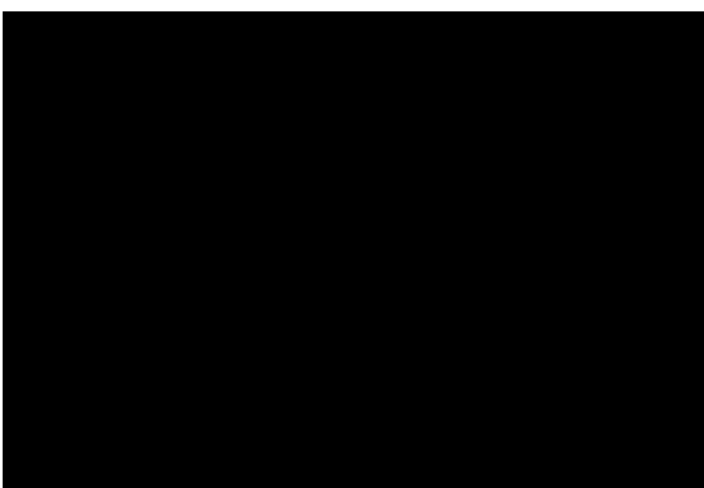
Trustees



Principal Office-bearers



Independent Examiner



Bankers

Virgin Money
62 Union Street
ABERDEEN
AB10 1WD

TRUSTEES' ANNUAL REPORT YEAR ENDED 31 DECEMBER 2024 (continued)

Structure, Governance and Management

Governing Document

The Church is administered in accordance with the terms of the Deed of Constitution (Unitary Form).

Recruitment and Appointment of Trustees

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 church 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, which meets at least five times a year, is responsible for spiritual, financial and property affairs within the church. Certain responsibilities are delegated to the Finance Committee and the Property Committee as appropriate.

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.

The new united parish (Aberdeen Hillside Parish Church) was established in April 2023, and now serves the communities of Middlefield, Hilton, and Woodside. The church buildings of Middlefield and Woodside have been closed and sold. Work continues, to establish Aberdeen Hillside Parish Church as the parish church for these three quite different communities, and on the mission and outreach work to maintain the church's presence and relevance in all the areas we serve.

Our church buildings and facilities are used on a regular basis by more than a dozen different groups. We are fortunate to have some ad-hoc use throughout the year that both facilitates the needs of the ad-hoc users and generates useful income that funds other groups and activities to take place. These groups are both church groups (including youth organisations such as Rainbows, Brownies, Guides, Anchor Boys, Junior Section, Company Sections (Boys' Brigade) and a recently added Girls' Brigade company), and groups run by church members which are open to all. The groups run by church members include 'The Flower Bunch' (a social group where leaders teach flower arranging in an atmosphere that promotes social inclusion and participation), 'The Friendship Group' (which gets people together to hear a brief talk on a subject of interest), a recently established Craft Group, and a well-attended indoor bowling (carpet bowling) group.

Non-church groups which use the buildings include the Aberdeen Bach Choir, which meets for rehearsals weekly in the church sanctuary, the Aberdeen Sinfonietta, which uses the church sanctuary a couple of times a year for full rehearsal events, the 'Friends in Harmony' community choir, and a Narcotics Anonymous group offering friendship and support to recovering substance abusers.

TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2024 (continued)

Worship

Services of worship are held every Sunday at 11 am. The services are also live-streamed on the congregation's YouTube channel, and statistics from YouTube show that the live-stream is watched live, and the recording is visited regularly throughout the week. The Sunday School for children and young people meets on Sunday during School Terms, with the children being present for the first part of the service and then leaving to do their own age-appropriate activities.

Until a permanent Minister of Word and Sacrament was inducted into the charge on 12 December 2024, services were conducted by our Locum Minister, and occasionally by our MDS (Ministries Development Staff) member or volunteers from the congregation.

The congregation continues its support of the local charity Instant Neighbour, with members donating food, toiletries and other items on a weekly basis that support Instant Neighbour's foodbank. As part of our Harvest celebrations this year, we asked members to make a contribution of non-perishable food items, and this was then taken to Instant Neighbour and Aberdeen Cyrenians.

Social and Fundraising events have taken place throughout 2024. These events enhance the community and social aspects of church life, as well as raising valuable additional income.

Achievements and Performance

With the planned unions of Hilton, Middlefield and Woodside complete, forming Aberdeen Hillside Parish Church, work has begun towards forming a Church Grouping with the neighbouring Aberdeen North Parish Church. A church grouping is a formal arrangement for sharing good practices, resources, and efforts to promote the life and work of the church in its communities. Significant effort was invested in trying to establish the Church Grouping Agreement by the end of 2024. However, this goal has not been met. We are now working diligently and purposefully to ensure that it is in place by the end of 2025.

The attendance is quite good if we consider the challenging time we are navigating as the Church of Scotland all over the country. We intend to hire a part-time MDS in 2025 to join the team, with a focus on reaching out to young people.

There is work to be done to plan and implement updates and upgrades to the buildings to enhance accessibility and usability for a wider range of people. Additionally, there are plans to improve the lighting (of both the interior and exterior of the buildings) as well as the heating, aiming to reduce costs and make them more environmentally friendly. Another objective for 2025 and beyond is to improve safety measures to protect the buildings and the people using them, as well as to comply with any legislation in force.

**TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2024 (continued)**

Congregational Statistics

At 1 January 2024 there were 412 members on the Aberdeen Hillside Congregational Roll.

During 2024 there were:	13 deaths
	3 additions by transfer

At 31 December 2024 there were 402 members on the Congregational Roll of Aberdeen Hillside.

Financial Review

The year 2024 was the first full year of operation of Aberdeen Hillside, following the unions with Middlefield and Woodside, which were finalised in April 2023. Therefore, the figures for both income and expenditure in the 2024 accounts are not directly comparable with the 2023 figures, which do not show a full year of operation of the united church, and which also included a transfer of Union balance from Woodside Church.

Income

Total income for the year was £56,273 for unrestricted funds and £2,643 for restricted funds, giving an overall total income of £58,916. About 75% of this income came from Offerings (including tax recovered on Gift Aid donations). Of the remaining 25%, the main sources were fundraising activities (£3,580), bank and deposit interest (£3,203) and church and hall hire (£2,715).

Expenditure

Total expenditure for the year was £68,287 for unrestricted funds and £17,151 for restricted funds, giving an overall total expenditure of £85,438. The major items of expenditure from unrestricted funds were Giving to Grow (£21,437), the Ministry Team (£14,456 - this includes the Locum Minister's salary), and heating and lighting (£11,560). The expenditure from restricted funds mainly relates to repairs and improvements to church buildings.

The Statement of Financial Activities (shown on page 7 below) shows deficits of £12,014 for unrestricted funds and £14,508 for restricted funds. This resulted in an overall deficit of £26,522. Much of this will be offset in early 2025 by a transfer of funds from the Consolidated Fabric Fund (Revenue element) which is held by the General Trustees of the Church of Scotland.

Reserves Policy

Aberdeen Hillside Parish Church has designated reserves in a Fabric Fund which may only be used for fabric purposes. Given that our buildings are large and aging, and that repairs and maintenance of large, old buildings can be very expensive, the Trustees consider it prudent to maintain our reserves at the appropriate level to enable us to maintain the buildings in the long term.

TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2024 (continued)

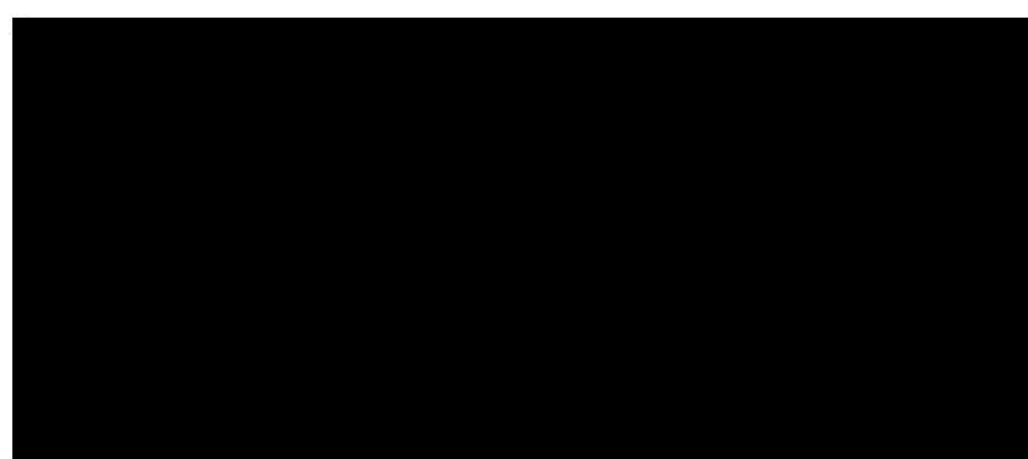
Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any 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 operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them 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 charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the Trustees and signed on their behalf,



16/3/25 Date

ABERDEEN HILLSIDE PARISH CHURCH
SCOTTISH CHARITY NUMBER: SC003789

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ABERDEEN HILLSIDE PARISH CHURCH

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 7 to 14.

This report is made solely to the charity's trustees, as a body, in accordance with regulation 11 of the Charities Accounts (Scotland) Regulations 2006. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in an Independent Examiners report and for no other purposes. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's business as a body, for my work, for this report, or for the opinions I have formed.

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

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

17/3/25

Date:

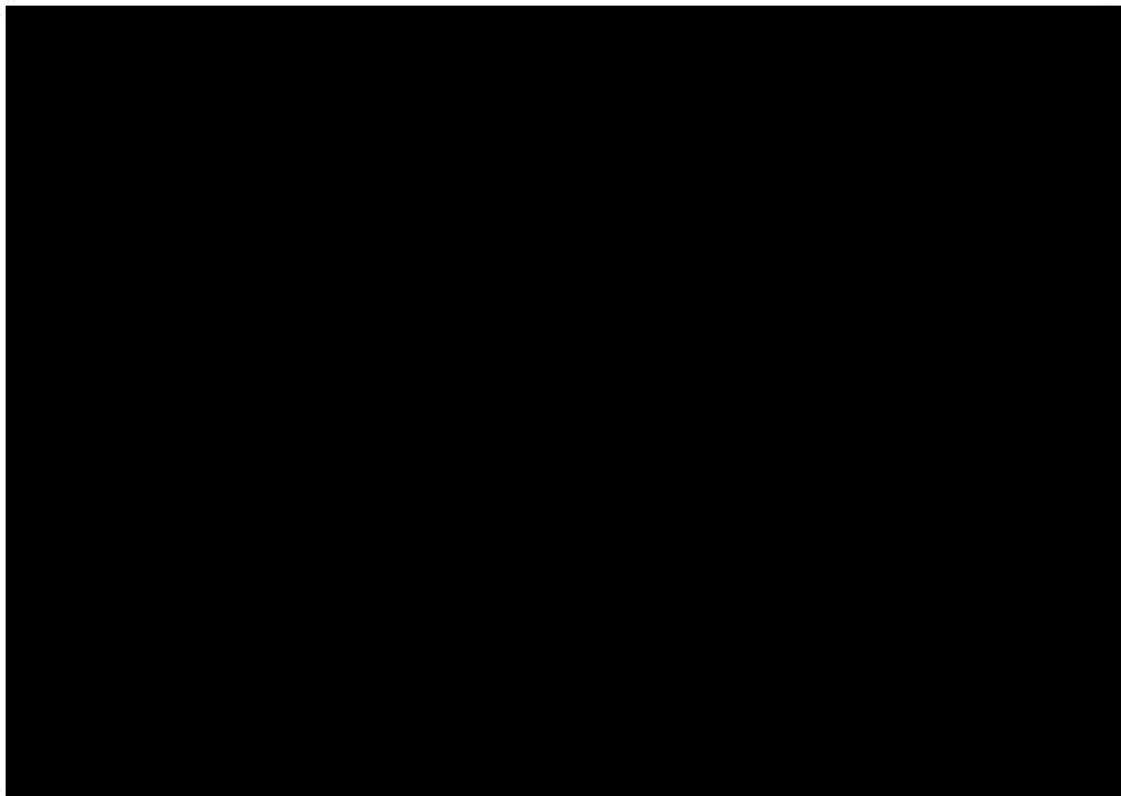
ABERDEEN HILLSIDE PARISH CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
RECEIPTS					
Voluntary income	2	55,648	2,643	58,291	73,131
Incoming resources from charitable Activities	3	625	-	625	600
					-
TOTAL RECEIPTS		£56,273	£2,643	£58,916	£73,731
PAYMENTS	4	68,287	17,151	85,438	91,170
EXCESS OF RECEIPTS OVER PAYMENTS FOR THE YEAR (BEFORE TRANSFERS)		(£12,014)	(£14,508)	(£26,522)	(£17,439)
Funds Transfers:					
From Consolidated Fabric Fund (Revenue)		-	-	-	£15,911
EXCESS OF RECEIPTS OVER PAYMENTS FOR THE YEAR (AFTER TRANSFERS)		(£12,014)	(£14,508)	(£26,522)	(£1,528)
TOTAL FUNDS BROUGHT FORWARD		£90,938	£35,313	£126,251	£127,779
TOTAL FUNDS CARRIED FORWARD		£78,924	£20,805	£99,729	£ 126,251

**ABERDEEN HILLSIDE PARISH CHURCH
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Bank and deposit balance at 1 January 2024	90,938	35,313	126,251	127,779
Movement in year:				
Excess of Receipts over Payments for the Year (after transfers)	(12,014)	(14,508)	(26,522)	(1,528)
Bank and deposit balance at 31 December 2024	£78,924	£20,805	£99,729	£126,251
<u>Investments at Market Value</u> (cost £32,723)	£26,460	£12,774	£39,234	£38,483

The accounts were approved by the Kirk Session.
For and on behalf of the Kirk Session



ABERDEEN HILLSIDE PARISH CHURCH
NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2024

1. ACCOUNTING POLICIES

The principal accounting policies are set out below. The accounts have been prepared on a receipts and payments basis.

The charity has adopted the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities (issued February 2005).

(a) *Basis of preparation*

The accounts have been prepared in accordance with applicable accounting standards and under the historical cost convention and in accordance with the Charities and Trustee Investment (Scotland) Act 2005, The Charities Accounts (Scotland) Regulations 2006, the Regulations anent Congregational Finance approved by the General Assembly of the Church of Scotland in 2007 and the Statement of Recommended Practice: Accounting and Reporting by Charities (2005).

(b) *Funds*

Funds are classified as either restricted funds or unrestricted funds, defined as follows:

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

(c) *Fabric Fund*

Repairs and improvements to the church and manse are charged as resources expended within the Statement of Financial activities.

(d) *Incoming resources*

All donations and gifts are included within incoming resources under either unrestricted or restricted funds when received.

(e) *Resources expended*

Expenditure is recognised when payments are made.

(f) *Tangible fixed assets*

The charity has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, halls and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred on the repair and maintenance of these assets is charged as resources expended in the statement of financial activities in the period in which the liability arises.

ABERDEEN HILLSIDE PARISH CHURCH
NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2024

(g) Taxation

Aberdeen Hillside Parish Church is recognised as a charity for the purpose of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

2. VOLUNTARY INCOME

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Income from Offerings				
Weekly freewill offerings	5,175	-	5,175	5,686
Gift aid offerings	22,814	-	22,814	21,265
Cash offerings	8,101	-	8,101	6,901
Tax recovered on Gift aid donations	4,839	-	4,839	6,912
	<u>£40,929</u>	<u>-</u>	<u>£40,929</u>	<u>£ 40,764</u>
	Unrestricted Funds £	Restricted funds £	Total 2024 £	Total 2023 £
Other Regular Income				
Contributions from organisations	825	1,200	2,025	1,305
Other donations	1,955	-	1,955	932
Bank and deposit interest	3,203	183	3,386	1,098
Church and hall hire	2,715	-	2,715	2,880
Fundraising activities	3,580	-	3,580	2,501
Special collections and donations	-	260	260	705
Benevolent offerings	-	-	-	-
Sundry income	2,341	1,000	3,341	1,783
Legacies	100	-	100	2,538
	<u>£14,719</u>	<u>£2,643</u>	<u>£17,362</u>	<u>£13,742</u>
Transfer of Union Balance	-	-	-	18,625
Total Income	<u>£55,648</u>	<u>£2,643</u>	<u>£58,291</u>	<u>£ 73,131</u>

ABERDEEN HILLSIDE PARISH CHURCH
NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2024

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds 2024	Restricted Funds 2024	Total 2024	Total 2023
Donations following weddings and Funerals	<u>£625</u>	<u>-</u>	<u>£625</u>	<u>£ 600</u>

4. ANALYSIS OF RESOURCES EXPENDED

	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
The Church of Scotland				
Giving to Grow/Ministries and Mission	21,437	-	21,437	37,039
Pulpit supply	260	-	260	600
Aberdeen Presbytery				
Congregational allocation	<u>1,474</u>	<u>-</u>	<u>1,474</u>	<u>1,870</u>
	<u>£23,171</u>	<u>-</u>	<u>£23,171</u>	<u>£39,509</u>
Local congregational purposes				
Ministry Team including expenses (Note 7)	14,455	-	14,455	12,198
Organist and relief	3,764	-	3,764	3,423
Repairs and improvements to Church & Manse	-	15,213	15,213	8,021
Heating and lighting	11,560	1,200	12,760	7,377
Council Tax	-	-	-	1,722
Insurance	4,029	-	4,029	4,313
Organ maintenance and repairs	1,050	-	1,050	330
Printing, stationery and postage	58	-	58	70
Upkeep of grounds	2,658	-	2,658	3,234
Telephone and internet	558	-	558	707
Miscellaneous expenses	<u>6,984</u>	<u>181</u>	<u>7,164</u>	<u>9,507</u>
	<u>£45,116</u>	<u>£16,594</u>	<u>£61,710</u>	<u>50,902</u>
Restricted Expenditure				
Special collection distribution	-	260	260	705
Benevolent Expenditure	-	297	297	54
	<u>-</u>	<u>557</u>	<u>557</u>	<u>759</u>
Total Expenditure	<u>£68,287</u>	<u>£17,151</u>	<u>£85,438</u>	<u>£91,170</u>

ABERDEEN HILLSIDE PARISH CHURCH
NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2024

5. MINISTER'S STIPEND

All Church of Scotland congregations contribute to the National Stipend Fund which bears the cost of all ministers' stipends and employer's contributions for national insurance, pension and housing and loan fund. Ministers' stipends are paid in accordance with the national stipend scale, which is related to years of service. For the year under review the minimum stipend was £31,642 and the maximum stipend in the fifth and subsequent years of service was £38,884.

(NOTE: The amount of £21,437 was paid by Aberdeen Hillside as the Giving to Grow contribution in 2024. This takes account of a Vacancy Allowance adjustment to cover the cost of a Locum Minister's salary.)

6. COLLECTIONS FOR THIRD PARTIES

	2024	2023
	£	£
Christian Aid Scotland	-	260
Instant Neighbour, Aberdeen	20	113
Anchor Unit Aberdeen Royal Infirmary	240	-
Aberdeen Cyrenians	-	112
Charlie House, Aberdeen	-	220
	<u>£260</u>	<u>£705</u>

7. MINISTRY TEAM COSTS

	2024	2023
Ministry costs represent salaries of locum Ministers and Ministry expenses	<u>£14,455</u>	<u>£ 12,198</u>

8. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS

During the year [REDACTED] Locum Minister, was paid £396 to cover his travel costs and other expenses, over and above the standard Locum salary.

[REDACTED] who is a member of the Kirk Session, received the sum of £308 for providing her services as a church organist, as required.

The sum of £260 was paid to [REDACTED], who is a member of the Kirk Session, for providing pulpit supply cover during the absence of our Locum Minister.

9. ANALYSIS OF NET ASSETS AMONGST FUNDS

	General	Restricted	Total
Net current assets at 31 December 2024	<u>£78,924</u>	<u>£ 20,805</u>	<u>£99,729</u>

ABERDEEN HILLSIDE PARISH CHURCH
NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2024

10. MOVEMENTS IN FUNDS

	At 1 January 2024 £	Incoming Reserves £	Outgoing Reserves £	Transfers £	At 31 December 2024 £
Restricted funds					
Restricted Fabric Fund	29,393	1,000	15,213	-	15,180
Benevolent Fund	5,688	126	297	-	5,517
Heating and Lighting	-	1,200	1,200	-	-
Sunday School	232	57	181	-	108
Special Collections	-	260	260	-	-
	<u>£35,313</u>	<u>£2,643</u>	<u>£17,151</u>	<u>-</u>	<u>£20,805</u>
Unrestricted funds					
General					
Congregational Fund	£90,938	£56,273	£68,287	-	£78,924
TOTAL FUNDS	<u>£126,251</u>	<u>£58,916</u>	<u>£85,438</u>	<u>-</u>	<u>£99,729</u>

Purposes of Restricted Funds

Fabric Fund - this is a fund set aside for the maintenance of the church property.

Benevolent Fund - this fund is used to provide support for those who are in need.

Heating & Lighting - this is used for donations towards heating and lighting costs which are given from time to time by various groups and organisations who use the church buildings.

Sunday School - this fund is used to support the activities of the Sunday School.

ABERDEEN HILLSIDE PARISH CHURCH

APPENDIX 1

**FUNDS HELD ON BEHALF OF THE CONGREGATION BY THE
CHURCH OF SCOTLAND GENERAL TRUSTEES**

	NOTES	2024	2023
<u>CAPITAL</u>			
Credit Balance held at 31 December		<u>£530,133</u>	<u>£530,133</u>
<u>REVENUE</u>			
Credit Balance held at 31 December		<u>£93,009</u>	<u>£58,880</u>
<u>TEMPORARY ACCOUNT</u>			
Balance held at 31 December		<u>£208,058</u>	<u>£4,530</u>