



Aberdeen Hillside Parish Church

The Church of Scotland

2025 CONGREGATIONAL ACCOUNTS RECEIPTS & PAYMENTS

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

31 DECEMBER 2025

TRUSTEES' ANNUAL REPORT YEAR ENDED 31 DECEMBER 2025 (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.

Aberdeen Hillside Parish Church serves the communities of Middlefield, Hilton, and Woodside. Work continues, to establish Aberdeen Hillside Parish Church as the parish church for these three distinct communities, and to strengthen the mission and outreach that sustain the Church's presence and relevance across all the areas we serve.

These groups include both church organisations—such as Rainbows, Brownies, Guides, Anchor Boys, Junior Section, Company Section (Boys' Brigade), and a Girls' Brigade company—and groups run by church members that are open to all. Member-led groups include The Flower Bunch (a social group teaching flower arranging in an atmosphere that promotes inclusion and participation), Chat + Chill (a gathering centred around talks on topics of interest), a Craft Group, and a well-attended indoor carpet bowling group.

In addition to church-based activities, our buildings host a range of non-church community groups. These include the Friends in Harmony community choir and Narcotics Anonymous (NA) groups that offer friendship and support to individuals recovering from substance misuse. Alongside the long-established NA group, a women-only Narcotics Anonymous meeting now takes place weekly, providing a safe and supportive environment tailored to the needs of female participants.

We are also pleased to support the *Living Well Café*, a charity that meets fortnightly in our premises. The Café provides a welcoming, safe, and stimulating space for people living with dementia and for their carers, offering companionship, activities, and respite within a supportive community setting.

TRUSTEES' ANNUAL REPORT YEAR ENDED 31 DECEMBER 2025 (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 show that the livestream is watched in real time and the recording is revisited regularly throughout the week. The Sunday School for children and young people meets during school terms, with the children joining the first part of worship before leaving for age-appropriate activities.

The congregation continues its support of the local charity Instant Neighbour, with members donating food, toiletries, and other essential items each week for its foodbank. As part of our Harvest celebrations this year, members contributed non-perishable food items, which were delivered to Instant Neighbour and Aberdeen Cyrenians.

Social and fundraising events have taken place throughout 2025, strengthening the community life of the congregation while also generating valuable additional income.

In addition to our regular programme, we were once again honoured to host the NHS Grampian Annual Candle Service, held for families who have lost children during the year. This deeply meaningful service was attended by around 250 people and provided a space of remembrance, comfort, and support for bereaved families across the region.

Achievements and Performance

The union of Hilton, Middlefield, and Woodside is considered both concluded and successful. Aberdeen Hillside Parish Church is now firmly established, with members from the three former congregations getting to know one another better and doing their best to worship and serve with unity of mind and heart, pursuing shared objectives for the life and mission of the church.

Work has begun to form a Church Grouping with the neighbouring Aberdeen North Parish Church. Although the formal agreement is not yet in place, good progress has been made. Shared activities have already taken place during Holy Week and Advent, including a Service of Hope and Comfort for bereaved families in our parish and beyond. The intention is for this service to become an annual event, alternating between Aberdeen Hillside and Aberdeen North.

Attendance at worship remains encouraging, particularly given the challenging period the Church of Scotland is navigating nationally. We are also recruiting a part-time member of staff for our Ministry Development team, with a particular focus on outreach to young people.

Looking ahead, important work remains to plan and implement updates to our buildings to enhance accessibility and usability for a wider range of people. Plans are also being developed to improve both interior and exterior lighting and to upgrade the heating system to reduce costs and improve environmental sustainability. Strengthening safety measures remains an ongoing priority, ensuring the protection of both the buildings and the people who use them, and compliance with current legislation.

To support this work, the congregation has established a Stewardship and Mission Committee to oversee and coordinate the plans and activities that will help us not only survive but thrive in the years ahead.

**TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2025 (continued)**

Congregational Statistics

At 1 January 2025 there were 402 members on the Aberdeen Hillside Congregational Roll.

During 2025 there were:	9 deaths
	1 transfer to another congregation
	13 members removed
	1 addition by transfer

At 31 December 2025 there were 380 members on the Congregational Roll of Aberdeen Hillside.

Financial Review

Income

Income from Offerings in 2025 showed an increase of 11% compared to 2024. This was due to an increase in Gift Aid givings and tax recovered. Offerings (including tax recovered on Gift Aid donations) continue to be the principal source of income, representing almost 80% of our total income in 2025. This proportion was particularly high due to a reduction in income from both church and hall hire and fundraising activities in 2025. (In both 2023 and 2024 offerings represented approximately 75% of total income.)

Expenditure

Total expenditure for the year was £83,458 for unrestricted funds and £22,182 for restricted funds, giving an overall total expenditure of £105,640. This was much higher than in previous years, mainly due to a substantial increase in our Giving to Grow payments (which is the payment made annually to the Church of Scotland to cover the cost of ministry). 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 £26,824 for unrestricted funds and £21,411 for restricted funds. This resulted in an overall deficit of £48,235. This was offset by transfer of funds from the Consolidated Fabric Fund (Revenue element) which is held by the General Trustees of the Church of Scotland, resulting in an overall surplus for the year of £24,055.

Reserves Policy

It is the Trustees' policy to hold reserves of approximately six months expenditure including designated funds. At the year end the Church held unrestricted funds of £53,157 in the congregational current account. This represents approximately 63% of total unrestricted expenditure in 2025. However, as the Giving to Grow payments are increasing by over £6,000 in 2026, and undoubtedly other costs will increase too, it is thought prudent to have these additional funds readily available to meet any additional costs. If these are insufficient, then funds will be drawn down from the Consolidated Fabric Fund (Revenue), as in previous years, to offset any deficit.

TRUSTEES' ANNUAL REPORT
YEAR ENDED 31 DECEMBER 2025 (continued)

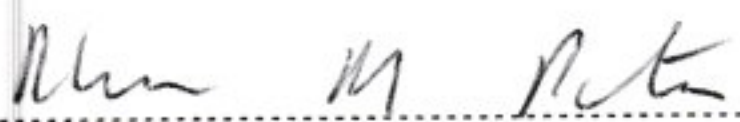
Statement of Trustees' Responsibilities

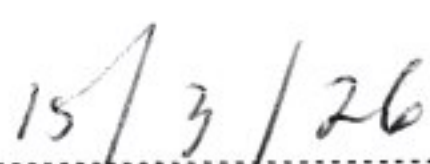
Charity law requires the trustees to prepare financial statements for each financial year which give sufficient detail to enable an appreciation of the transactions of the Church during the financial year. In preparing those financial statements, the trustees are required to:

- 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,


Session Clerk

 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 2025 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.

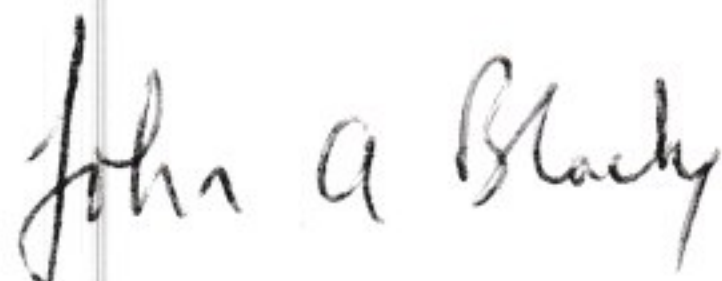
Basis of independent examiner's statement

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.



John Black MA.CA
12 Meadowlands Drive
WESTHILL
Aberdeenshire
AB32 6EJ

Date: 19/3/26

**ABERDEEN HILLSIDE PARISH CHURCH
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2025**

		Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
RECEIPTS					
Voluntary income	2	56,634	771	57,405	58,291
Incoming resources from charitable Activities	3	-	-	-	625
TOTAL RECEIPTS		£56,634	£771	£57,405	£58,916
PAYMENTS	4	83,458	22,182	105,640	85,438
EXCESS OF RECEIPTS OVER PAYMENTS FOR THE YEAR (BEFORE TRANSFERS)		(£26,824)	(£21,411)	(£48,235)	(£26,522)
Funds Transfers:					
From Consolidated Fabric Fund (Revenue)		43,283	29,007	72,290	-
EXCESS OF RECEIPTS OVER PAYMENTS FOR THE YEAR (AFTER TRANSFERS)		£16,459	£7,596	£24,055	(£26,522)
TOTAL FUNDS BROUGHT FORWARD		£78,924	£20,805	£99,729	£126,251
TOTAL FUNDS CARRIED FORWARD		£95,383	£28,401	£123,784	£ 99,729

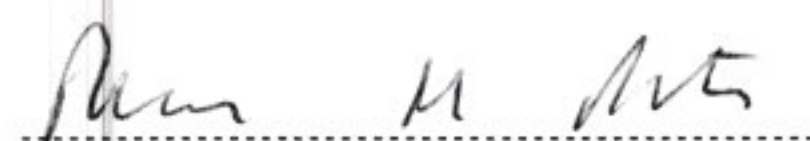
**ABERDEEN HILLSIDE PARISH CHURCH
FOR THE YEAR ENDED 31 DECEMBER 2025**

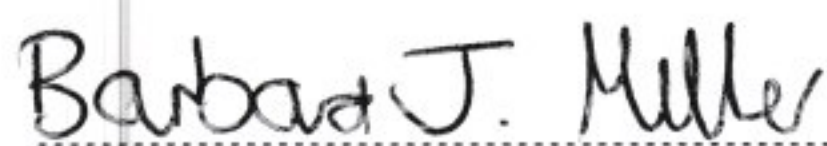
STATEMENT OF BALANCES

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Bank and deposit balance at 1 January 2025 (including Investors Trust Deposit Fund)	78,924	20,805	99,729	126,251
Movement in year:				
Excess of Receipts over Payments for the Year (after transfers)	16,459	7,596	24,055	(26,522)
Bank and deposit balance at 31 December 2025	£95,383	£28,401	£123,784	£99,729
<u>Investments at Market Value</u> (cost £32,723)	£27,498	£13,155	£40,653	£39,234

The accounts were approved by the Kirk Session.

For and on behalf of the Kirk Session


Session Clerk


Treasurer

15/3/26 Date

ABERDEEN HILLSIDE PARISH CHURCH
NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2025

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 2025

(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 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
Income from Offerings				
Weekly freewill offerings	5,007	-	5,007	5,175
Gift aid offerings	24,338	-	24,338	22,814
Cash offerings	6,961	-	6,961	8,101
Tax recovered on Gift aid donations	9,230	-	9,230	4,839
	<u>£45,536</u>	<u>-</u>	<u>£45,536</u>	<u>£ 40,929</u>
	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Other Regular Income				
Donations from groups and organisations	1,775	-	1,775	2,025
Other donations	1,341	-	1,341	1,955
Bank and deposit interest	3,032	56	3,088	3,260
Church and hall hire	545	-	545	2,715
Fundraising activities	1,932	-	1,932	3,580
Special collections and donations	-	588	588	260
Benevolent Fund Dividend	-	127	127	126
Sundry income	473	-	473	3,341
Legacies	2,000	-	2,000	100
	<u>£11,098</u>	<u>£771</u>	<u>£11,869</u>	<u>£17,362</u>
Total Income	<u>£56,634</u>	<u>£771</u>	<u>£57,405</u>	<u>£58,291</u>

ABERDEEN HILLSIDE PARISH CHURCH
NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2025

3. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	Unrestricted Funds 2025	Restricted Funds 2025	Total 2025	Total 2024
Donations following weddings and Funerals	-	-	-	£ 625

4. ANALYSIS OF RESOURCES EXPENDED

	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Total 2024 £
The Church of Scotland				
Giving to Grow/Ministries and Mission	47,700	-	47,700	21,437
Pulpit supply	325	-	325	260
Aberdeen Presbytery				
Congregational allocation	2,550	-	2,550	1,474
	<u>£50,575</u>	<u>-</u>	<u>£50,575</u>	<u>£23,171</u>
Local congregational purposes				
Ministry Team including expenses (Note 7)	3,018	-	3,018	14,455
Organist and relief	3,981	-	3,981	3,764
Repairs and improvements to Church & Manse	-	21,360	21,360	15,213
Heating and lighting	9,985	-	9,985	12,760
Council Tax	4,187	-	4,187	-
Insurance	3,983	-	3,983	4,029
Organ maintenance and repairs	192	-	192	1,050
Printing, stationery and postage	89	-	89	58
Upkeep of grounds	2,784	-	2,784	2,658
Telephone and internet	1,018	-	1,018	558
Miscellaneous expenses	3,646	149	3,795	7,165
	<u>£32,883</u>	<u>£21,509</u>	<u>£54,392</u>	<u>61,710</u>
Restricted Expenditure				
Special collection distribution	-	588	588	260
Benevolent Expenditure	-	85	85	297
	<u>-</u>	<u>673</u>	<u>673</u>	<u>557</u>
Total Expenditure	<u>£83,458</u>	<u>£22,182</u>	<u>£105,640</u>	<u>£85,438</u>

ABERDEEN HILLSIDE PARISH CHURCH
NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2025

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 £32,433 and the maximum stipend in the fifth and subsequent years of service was £39,856.

(NOTE: The amount of £47,700 was paid by Aberdeen Hillside as the Giving to Grow contribution in 2025.)

6. COLLECTIONS FOR THIRD PARTIES

	2025	2024
Christian Aid, Scotland	368	-
Instant Neighbour, Aberdeen	-	20
Anchor Unit, Aberdeen Royal Infirmary	-	240
Voluntary Service Aberdeen	220	-
	<u>£588</u>	<u>£260</u>

7. MINISTRY TEAM COSTS

	2025	2024
Ministry costs represent salaries of locum Ministers and Ministry expenses	<u>£3,018</u>	<u>£ 14,455</u>

8. TRUSTEE REMUNERATION AND RELATED PARTY TRANSACTIONS

A payment of £1,214 was made to the Church of Scotland to cover the October to December 2024 salary of Rev Dr Juan Cruz, our Locum Minister in 2024. Rev Cruz also received a direct payment of £53.10 to cover outstanding 2024 travel expenses.

Our Minister, Rev Edson Duque, was paid £1,744 towards his travel expenses.

Manse Council Tax of £4,187 was paid to Aberdeen City Council.

Miss Rhona Paterson, who is a member of the Kirk Session, received the sum of £154 for providing her services as a church organist, as required.

The sum of £260 was paid to Mrs Linda Forbes, who is a member of the Kirk Session, for providing pulpit supply cover during when required during 2025.

9. ANALYSIS OF NET ASSETS AMONGST FUNDS

	General	Restricted	Total
Net current assets at 31 December 2025	<u>£95,383</u>	<u>£ 28,401</u>	<u>£123,784</u>

ABERDEEN HILLSIDE PARISH CHURCH
NOTES TO THE ACCOUNTS AS AT 31 DECEMBER 2025

10. MOVEMENTS IN FUNDS

	At 1 January 2025 £	Incoming Reserves £	Outgoing Reserves £	Transfers £	At 31 December 2025 £
Restricted funds					
Restricted Fabric Fund	15,180	-	21,360	29,007	22,827
Benevolent Fund	5,517	127	85	-	5,559
Sunday School	108	56	149	-	15
Special Collections	-	588	588	-	-
Total Restricted Funds	£20,805	£771	£22,182	£29,007	£28,401
Unrestricted funds					
Congregational Fund	36,698	56,634	83,458	43,283	53,157
Investors' Trust Deposit Fund	42,226	-	-	-	42,226
Total Unrestricted Funds	£78,924	£56,634	£83,458	£43,283	£95,383
TOTAL FUNDS	£99,729	£57,405	£105,640	£72,290	£123,784

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.

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	2025	2024
<u>CAPITAL</u>			
Credit Balance held at 31 December		<u>£717,947</u>	<u>£530,133</u>
Market Value of Balances at 31 December		<u>£749,918</u>	<u>£545,551</u>
<u>REVENUE</u>			
Credit Balance held at 31 December		<u>£56,209</u>	<u>£93,009</u>
<u>TEMPORARY ACCOUNT</u>			
Balance held at 31 December		<u>-</u>	<u>£208,058</u>