



The Church of Scotland

Aberdeen North Parish Church

Greenfern Road, Mastrick
Aberdeen, AB16 6TR

Report of the Trustees and Financial Statements
for Year Ended 31 December 2023

Aberdeen North Parish Church is part of
the Presbytery of the North East and Northern Isles
of the Church of Scotland

Congregational number 311904

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Reference and Administrative Information

Charity Name: Aberdeen North Parish Church of Scotland, Aberdeen

Charity Registration Number: SC013459

Congregational Reference Number: 311904

Contact Address
Aberdeen North Parish Church
Greenfern Road
Mastrick
Aberdeen
AB16 6TR

Trustees

Minister:

[REDACTED] (from 02/03/23)

Kirk Session:

[REDACTED] 23)

Principal Office-bearers

Children & Families Development Worker

Locum

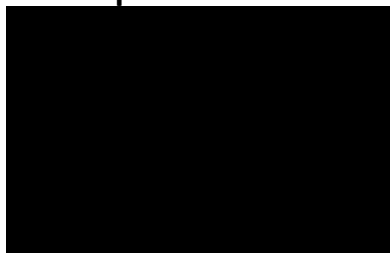
Session Clerk

Minute Clerk

Church Treasurer

[REDACTED] until 02/06/23)
[REDACTED] 01/03/23)
[REDACTED] til 17/08/23)
[REDACTED] m 17/08/23)

Independent Examiner



Bankers

Virgin Money

1 Queen's Cross

Aberdeen

AB15 4XU

Report of the Trustees

Report of the Trustees for the year ended 31 December 2023

The trustees present their report with the financial statements of the charity for the year ended 31 December 2023.

Structure, Governance and Management

Governing Document

The church is administered in accordance with the terms of the Unitary Deed of Constitution and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Recruitment and Appointment of Trustees

Members of the Kirk Session are the charity trustees. The Kirk Session members are the Minister and Elders of the church, chosen from those members who are considered to have the appropriate gifts and skills.

[REDACTED] was appointed by the Presbytery of Aberdeen & Shetland as Interim Moderator, until [REDACTED] was inducted as Minister at Aberdeen North on 2 March 2023.

Induction and Training of New Trustees

The ongoing training needs of trustees are considered by the Kirk Session and training is provided as necessary.

Organisational Structure

The Kirk Session is chaired by the minister and meets approximately 8 times a year. The Kirk Session is responsible for the spiritual affairs within the church, in addition to finance and care of the property. Certain operational responsibilities for the following aspects of Aberdeen North Parish Church are delegated as appropriate to Teams which report regularly to Kirk Session: Children, Families and Youth; Fellowship and Discipleship; Resources; Worship and Music; Vision.

Risk Management

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

Objectives and Activities

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 North Parish Church came in to being (when the former churches of Mastrick, Northfield and Summerhill united) on 1 February 2021. After the retirement of the two ministers in March 2022, and in line with the Church of Scotland's recruitment processes, Rev Fiona Lister was inducted to Aberdeen North on 2 March 2023.

One service of worship takes place at 10.30am on a Sunday, and the Sacrament of Communion was celebrated formally at various times throughout the year, including Maundy Thursday and Easter Sunday, informally on a monthly basis, and is taken to individual members in their homes on request. Specific services of religion are provided for members and parishioners through baptisms, weddings and funerals. A Service of Comfort and Joy service took place in December.

Chaplaincy in local primary schools and the secondary school is actively delivered by the Minister in conjunction with others in a local ecumenical team, culminating in Nativity Scavenger Nativity Hunts involving 320 pupils of P2/P3 classes in 4 local primary schools.

Pastoral care is extended to members via telephone calls, home visits, communion and hospital visiting, and flowers are distributed weekly to both members and parishioners who are ill, bereaved, housebound or facing challenges.

A local Filipino congregation worshipped in the Summerhill building throughout the year, and in December 2023 this congregation bought the Summerhill Church and Manse. Services are held weekly in the Sanctuary at Aberdeen North by the local Orthodox Romanian Church and monthly by a Mar Thoma Prayer Group.

Achievements and Performance

2023 brought a number of challenges to Aberdeen North; Interim Moderator, [REDACTED] guided the trustees and congregation through the final stages of the process of recruiting a new Minister, and [REDACTED] [REDACTED] as Locum continued to bring stability to worship services until March.

In the aftermath of Covid, some members remained unable to return to worship and so communication is vital, carried out by letter, phone, Aberdeen North News (our church newsletter), email and texts along with our Facebook and website pages.

Pews were replaced by individual chairs and some tables to enable more flexibility in use of the Sanctuary for use by the church and its groups, and by external groups.

Refreshments after Sunday worship services have been instrumental in building the united congregation and enabling it to look forward.

The Roll stands at 282 at 31 December 2023.

Aberdeen North has a Development Worker post, funded centrally by the Church of Scotland, for work to connect with local people and engage them in the life of the church and the parish/area. Until resignation in June 2023, the Development Worker, supported by members of the congregation, brought children and families together, developed positive working relationships with local schools, agencies and organisations, and contributed to the work of the ecumenical team engaging with schools locally.

A number of activities took place for children and families until June - Messy Church for children accompanied by a parent/responsible adult; weekly Bible Clubs in two primary schools to engage with pupils; A Time for You offering a weekly opportunity for parents/carers of primary age children in the Aberdeen North area to get together and explore interests as well as develop their skills.

In the autumn of 2023 recruitment to the post of Church and Community Development Worker began, and the successful candidate will take up the post at the start of 2024, focusing on new initiatives in outreach with the aim of integrating and nurturing relationships within the parish and local communities; support the congregation in their engagement with others through the development of joint work with individuals, local community groups, faith communities and other service providers e.g. schools; developing effective means of communication between the churches and the wider community.

Recognising the difficulties faced by people in heating homes and coping with the cost of living, the trustees decided to open Chat'n'Snack in September 2022; this weekly "warm space" has developed steadily with increased numbers attending. Chat'n'Snack is supported by volunteers, offers teas/coffees, a lunch-time snack, as well as cards, dominoes, and other games, and there is time for chat with friends old and new; it is now inter-generational and regularly attended by local people.

The Spring Fair in April, Strawberry Fair in July, and Christmas Fair in November were all successful in bringing folk together and were very well supported by the local community, as well as raising funds for the planned redevelopment of the church.

The Guild at Aberdeen North continued with a variety of topics on the programme, local issues as well as those connected to the Guild's national priorities, locally, nationally, and worldwide; throughout the year membership showed an increase, and in late 2023 The Guild moved from monthly to fortnightly meetings.

Following our annual custom, we collected financial gifts in support of Christian Aid in May and at Harvest non-perishable food items were brought to church for Barnabas Aid, which transports boxes of dried goods from the contributors directly to the worldwide communities which are in most need. We also continue to support 'Instant Neighbour' – a local foodbank which supports people from across the community. Financial donations were split between the 2 charities, ensuring that we are continuing to support those in need at home and abroad.

In September and October 'Christmas Shoeboxes' were again collected for the Blythswood appeal to help vulnerable communities across Eastern Europe, and the generosity of the congregation, their family and friends resulted in the collection of 100 shoeboxes.

Throughout December 2023, a range of activities welcomed local people to Aberdeen North: a Nativity Scavenger Hunt for pupils and staff from primary schools run by volunteers from Aberdeen North & Northfield UF Church, a Build a Gingerbread Village for all ages with refreshments, a Service of Comfort and Joy for those who find the Christmas season difficult, and the end-of-term service for a primary school.

Members of the congregation joined with others from Northfield UF church for carol singing at Mastrick and Northfield shopping centres and a local supermarket.

Retiring offerings were taken for the Charlie House Big Build appeal at the Christmas Eve Christingle Service and the service on Christmas Day. This charity was also supported through the sponsorship of 2 members of the congregation running in a 10k.

Partnership with the neighbouring congregation at Aberdeen Hillside has seen joint services during the year, and a shared approach to Christmas Eve and Christmas Day worship.

One of the main challenges has been to get people to take on voluntary roles, which often results in people taking on multiple roles; we are very grateful to those who give their time to help. The arrival of the new Minister and imminent appointment of the Church and Community Development Worker, alongside the refreshed approach to managing the affairs of the congregation with operational Teams, are revitalising the congregation.

Finance has been and remains a very severe challenge with the church running a monthly deficit, mainly due to the ongoing costs of buildings which, although no longer used by the Aberdeen North congregation, remain their responsibility; one of these has been subject to repeated incidents of vandalism which is not only costly to the congregation but demands huge amounts of volunteer time to deal with the consequences, and is emotionally draining for both the members and the local community.

The main hall remains out-of-bounds because of a woodworm infestation, which has significantly reduced our capacity to generate income. The halls complex at the rear of the property is aging, with a number of very weak points, which means a significant portion of income has to be spent on ongoing repairs. The longer-term plan for refurbishment will remove these problems although as yet there is no timescale for this.

Summerhill Church and Manse were sold at the end of the year, and Northfield church and manse are soon to be on the market. Sales of these properties will reduce expenditure going forward and also release funds for the redevelopment/refurbishment of Aberdeen North.

The revised presbytery plan agreed in 2022 confirmed the staffing of Aberdeen North Parish Church as one Minister and one MDS Worker. In addition, Aberdeen North will form a wider grouping with Aberdeen Hillside Parish Church in a neighbouring parish; one further MDS Worker will be employed to serve this grouping, as agreed by both churches, and Aberdeen North has started to think about how this new post could be deployed to best support the ongoing work of the church. The grouping is designed to be beneficial in offering peer and professional support amongst colleagues, particularly during holiday periods, and 2023 has seen development of shared activities which benefit both congregations.

Financial Review

Income

The principal source of income is the WFO Scheme and Gift Aid Donations. Compared with the year 2022, WFO, Gift Aid Donations, Open Plate Offerings and Tax Recovered show a decrease of £4,928. This decrease was offset by an increase of £5,448 in Other Offerings & Donations. This resulted in Total Offerings amounting to £41,198, an increase of £520 for 2023.

Total Receipts amounted to £55,606 a decrease of £26,304 when compared to 2022. As highlighted in the 2022 Accounts there were one-off receipts such as Sale of the Mini-bus, Council Tax refunds for the Summerhill and Northfield Manses and a refund of an overpayment in Giving to Grow Contributions. As these were one-off the income received was lower in 2023 than that received during 2022.

Payments

Total Payments amounted to £101,612 a decrease of £13,292 when compared to 2022. This decrease can be attributed to the reduction in the Giving to Grow (formerly Ministries & Mission) contributions.

It should be noted that during 2023 costs associated with Summerhill and Northfield totalled £22,848 for Heat & Light, Repairs & Maintenance and Council Tax. This increased by £13,420 when compared to 2022 due to the additional costs associated with the vandalism at Northfield and the additional Council Tax payable due to the Manses at Northfield and Summerhill being vacant.

Balances

Bank and Cash in Hand Balance Brought Forward from 2022 - £63,997 and Balance Carried Forward to 2024 - £17,991.

Investments at cost Brought Forward from 2022 and Carried Forward to 2024 - £2,280.

Reserves Policy

Funds from the sale of land is held by the General Trustees in the Consolidated Fabric Fund.

Statement of Trustees' Responsibilities

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

Approved by the Trustees and signed on their behalf.



Session Clerk

16 May 2024

Date

Independent Examiner's Report

Independent Examiner's Report to the Trustees of Aberdeen North Parish Church

I report on the accounts for the year ended 31 December 2023. The accounts are set out on pages 12 to 17 of this report.

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's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 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 the Independent Examiner's Report

My examination is carried out in accordance with Regulation 11 of the 2006 Accounts Regulations. 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 connection with my examination, no matter has come to my attention:

1. which gives me reasonable cause to believe that, in any material respect, the requirements
 - a. to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - b. to prepare accounts which accord with the accounting records and to 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.



Dated: 29 September 2024

Receipts and Payments Account

Receipts and Payments Account for the year ended 31 December 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds £	Total Funds £
RECEIPTS					
Donations	5	39,748	1,450	41,198	40,678
Legacies		0	0	0	0
Fundraising		2,352	0	2,352	1,806
Fundraising - Specific Purpose		0	923	923	0
Bank Interest & Investment Income		263	0	263	241
		<u>42,363</u>	<u>2,373</u>	<u>44,736</u>	<u>42,725</u>
Rental of Premises		6,056	0	6,056	7,189
Sale of Investments		0	0	0	0
Sale of Fixed Assets - Mini-bus		0	0	0	12,551
Grants		0	1,000	1,000	0
Receipts from General Trustees		0	0	0	0
Other Receipts		2,013	1,801	3,814	19,446
TOTAL RECEIPTS		<u>50,432</u>	<u>5,174</u>	<u>55,606</u>	<u>81,910</u>
PAYMENTS					
	6				
Costs of Generating Funds		283	0	283	343
Charitable Activities		99,740	1,590	101,329	114,561
Governance Costs		0	0	0	0
TOTAL PAYMENTS		<u>100,023</u>	<u>1,590</u>	<u>101,612</u>	<u>114,904</u>
SURPLUS / (DEFICIT) FOR THE YEAR		<u>(49,590)</u>	<u>3,584</u>	<u>(46,006)</u>	<u>(32,994)</u>

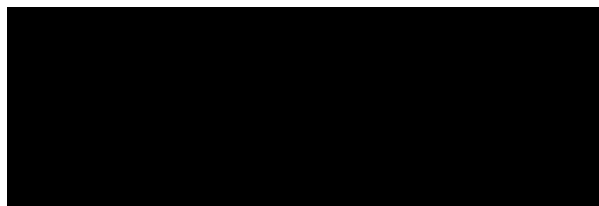
Statement of Balances

Statement of Balances as at 31 December 2023

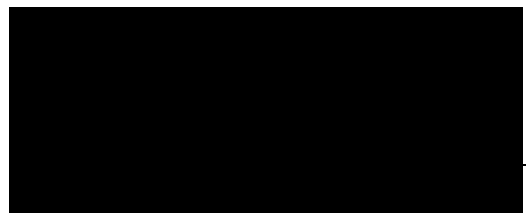
	Notes	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
BANK AND CASH IN HAND					
Opening balances		63,046	952	63,997	96,991
Surplus / (Deficit) for the year		(49,590)	3,584	(46,006)	(32,994)
Closing balances		<u>13,456</u>	<u>4,536</u>	<u>17,991</u>	<u>63,997</u>
INVESTMENTS					
Cost Price		<u>2,280</u>	<u>0</u>	<u>2,280</u>	<u>2,280</u>
Market Value at 31 December		<u>12,785</u>	<u>0</u>	<u>12,785</u>	<u>11,842</u>
TOTAL BANK, CASH IN HAND AND INVESTMENT BALANCES		<u>15,736</u>	<u>4,536</u>	<u>20,271</u>	<u>66,277</u>
FUNDS - BALANCE CARRIED FORWARD		<u>15,736</u>	<u>4,536</u>	<u>20,271</u>	<u>66,277</u>

The accounts were approved by the Kirk Session on 16 May 2024.

For and on behalf of the Kirk Session



Session Clerk



Treasurer

Notes to the Financial Statements

Notes to the Financial Statements for the year ended 31 December 2023

1. Basis of Accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2. Trustee Remuneration and Related Party Transactions

During 2023 trustees received reimbursement of expenses incurred totalling £400, which consisted of payments to the following:

[REDACTED] Organist Fees - £400 (from 23/04/23)

During the year no trustee or a person related to a trustee had any personal interest in any contract or transaction entered into by the charity.

3. Movements in Funds

	At 1 Jan 2023 £	Receipts £	Payments £	Transfers £	At 31 Dec 2023 £
Unrestricted Funds					
Designated Fabric Fund	16,990	0	(16,000)	0	990
Designated General Fund	46,056	66,432	(100,023)	0	12,466
	63,046	66,432	(116,023)	0	13,456
Restricted Funds					
Flower Fund	578	1,058	(836)	0	800
Guild Fund	374	743	(754)	0	363
Audio & Visual Equipment	0	923	0	0	923
Chat n Snack	0	2,450	0	0	2,450
	952	5,174	(1,590)	0	4,536
Total Funds	63,997	71,606	(117,612)	0	17,991

4. Purposes of Funds

Purposes of Unrestricted Funds

Designated Fabric Fund – The Trustees have set aside funds for the maintenance of the Church property.

Purposes of Restricted Funds

Audio & Visual Equipment Fund – This is a fund to provide enhancement to the Audio & Visual Equipment used within the Church.

Chat n Snack Fund – This is a fund set up to account for the Income & Expenditure associated with running the weekly Chat n Snack “warm space” project.

Flower Fund – This is a fund to provide flowers for display during services of worship.

Guild Fund – This is a fund which contributes towards Education about the wider work, fellowship and fundraising for charities undertaken by The Guild.

5. Analysis of Donations

	Unrestricted	Restricted		
	Funds	Funds	Total	Total
	2023	2023	2023	2022
Notes	£	£	£	£
Donations				
WFO Scheme & Gift Aid Donations	28,915	0	28,915	30,907
Ordinary Offerings (Open Plate)	1,265	0	1,265	1,931
Tax Recovered on Gift Aid Donations	5,100	0	5,100	7,370
Other Offerings & Donations	5,918	0	5,918	470
	41,198	0	41,198	40,678

6. Analysis of Payments

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
Notes					
Costs of Generating Funds					
	Costs of Generating Funds	283	0	283	343
Charitable Activities					
	Giving to Grow (formerly Ministries and Mission)	24,048	0	24,048	45,104
	Locum Costs	5,619	0	5,619	3,318
	Travel	42	0	42	1,403
	Pulpit Supply	100	0	100	586
	Presbytery Dues	0	0	0	1,665
	Organist & Licence Costs	2,998	0	2,998	2,596
	Fabric Repairs & Maintenance				
	- Aberdeen North Parish Church	6,994	0	6,994	4,187
	- Northfield Parish Church	9,550	0	9,550	0
	- Summerhill Parish Church	231	0	231	115
	Council Tax				
	- Aberdeen North Parish Church	3,706	0	3,706	3,564
	- Northfield Parish Church	3,943	0	3,943	2,315
	- Summerhill Parish Church	6,648	0	6,648	3,607
	Heat & Light				
	- Aberdeen North Parish Church	5,213	0	5,213	5,187
	- Northfield Parish Church	1,318	0	1,318	2,183
	- Summerhill Parish Church	1,158	0	1,158	1,208
	Insurance	8,465	0	8,465	6,121
	Other Building Costs	1,885	0	1,885	4,339
	Printing, Stationery & Postage	2,154	0	2,154	239
	Telephone Costs	1,031	0	1,031	1,194
	Other Expenses	13,862	1,590	15,452	24,963
	MDS Expenses	775	0	775	424
	Charitable Donations	0	0	0	243
		99,740	1,590	101,329	114,561
Governance Costs					
	Accountancy Fees	0	0	0	0
		100,023	1,590	101,612	114,904
Total Payments					

7. Charitable Donations

		Unrestricted Funds 2023 £	Restricted Funds 2023 £	Total 2023 £	Total 2022 £
	Notes				
Charitable Donations					
Cyrenians		0	0	0	243
		<u>0</u>	<u>0</u>	<u>0</u>	<u>243</u>

8. Minister's Stipend

All Church of Scotland congregations contribute to the national stipend fund which bears the costs of all Ministers' stipends and employer's contribution for national insurance, pension, and housing & 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 £30,135 and the maximum stipend (in the fifth and subsequent years of service) was £37,032.

APPENDIX**FUNDS HELD ON BEHALF OF THE CONGREGATION WITHIN THE CONSOLIDATED FABRIC FUND****BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES****YEAR ENDED 31 DECEMBER 2023**

	2023 £	2022 £
REVENUE ACCOUNT		
Credit Balances at 31 December	<u>6,996</u>	<u>6,374</u>
CAPITAL ACCOUNT		
Credit Balance held in CFF at 31 December at Cost	<u>0</u>	<u>6,769</u>
Market Value of Balances at 31 December	<u>0</u>	<u>10,424</u>
CAPITAL ACCOUNT - (II)		
Credit Balance held in CFF at 31 December at Cost	<u>9,768</u>	<u>2,801</u>
Market Value of Balances at 31 December	<u>12,518</u>	<u>2,801</u>
TEMPORARY FUNDS		
Credit / (Debit) Balances at 31 December	<u>483,944</u>	<u>(26,828)</u>

