



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 2024

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

Congregational number 311904

Registered Charity: Aberdeen North Parish Church of Scotland, Aberdeen, SC013459

Table of Contents

Table of Contents.....	2
Reference and Administrative Information	3
Report of the Trustees	5
Independent Examiner's Report	Error! Bookmark not defined.
Receipts and Payments Account.....	Error! Bookmark not defined.
Statement of Balances	12
Notes to the Financial Statements	12
APPENDIX	18

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

Kirk Session:

Rev Fiona Lister	Myrtle Adam
Ian Anderson	Sybil Anderson
Linda Barron	Jean Bell
Carole Brazendale	Frank Burnett
Muriel Burnett	Jane Caseby (until 21/03/2024)
Judith Christie	Rose Clayton
Rene Cowie	Margaret Duff
John Emslie	Ann Ewing
Ronald Ewing	David Gee (until 21/03/2024)
Margaret Gee (until 21/03/2024)	Ian Ingram
William Laing	Audrey Lawrence
Louisa Low	John McKinnon (until 16/01/2024)
Catherine Napier	James Napier
Pearl Smart (until 16/05/2024)	Anne Smith
Moira Stewart	Alex Stirton (until 15/08/2024)
Edith Wilson (until 21/03/2024)	Steward Wright (until 14/01/2024)

Principal Office-bearers

Church & Community Worker	Jay Thomas (from 03/01/2024)
Session Clerk	Ian Ingram (until 15/08/2024)
	Jean Bell (from 15/08/2024)
Minute Clerk	Jean Bell (until 15/08/2024)
Church Treasurer	Elaine Mitchell (from 17/08/2023)

Independent Examiner

Lindsay Robb BA ACMA

Rowanlea

St Michaels

St Andrews

KY16 0DU

Bankers

Virgin Money

1 Queen's Cross

Aberdeen

AB15 4XU

Report of the Trustees

Report of the Trustees for the year ended 31 December 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024.

Structure, Governance and Management

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.

The Kirk Session is chaired by the Minister and meets approximately 6 times a year. The Kirk Session is responsible for the spiritual affairs within the church, in addition to finance and care of the property. Operational responsibilities for the following aspects of Aberdeen North Parish Church are delegated to Teams which comprise elders and members of the congregation, and which report regularly to Kirk Session: Children, Families and Youth; Fellowship and Discipleship; Pastoral Care; Resources; Worship and Music; Vision.

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

Organisational Structure

The Church of Scotland exists to glorify God and to work for the advancement of Christ's Kingdom throughout the world; it is Trinitarian in doctrine, reformed in tradition, and Presbyterian in polity. 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.

Services of worship are conducted at 10.30am on Sundays, with occasional additional services; the Sacrament of Communion is celebrated monthly and at other times throughout the year, including Maundy Thursday and Easter Sunday, 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 took place in early December for those who find the Christmas season difficult.

Children participate in Sunday worship with an interactive Children's Chat and a range of follow-up activities relating to the themes, which they then share with the congregation when appropriate.

Provision for young people in the area includes chaplaincy in local primary schools and the secondary school, actively delivered by the Minister and Church & Community Development Worker, in conjunction with others in a local ecumenical team. They work in schools on a regular and planned basis with pupils, parents/carers and staff, and also with specific initiatives which bring pupils in to church including: the Story of the Nativity told interactively for P2/P3 classes from 4 local primary schools; an immersive and interactive Easter Journey for P6 pupils from 4 local primary schools; participation in Kintsugi Hope and partnership with the charity Transforming Lives for Good (TLG) to deliver mentoring.

Pastoral Care is extended to members via telephone calls, home visits, communion and hospital visiting, by a Team established to lead this and elders; flowers are distributed weekly to both members and parishioners who are ill, bereaved, housebound or facing challenges. An informal monthly service, led by elders, was recently trialled in Rosewell Gardens and will continue in 2025.

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

At the beginning of 2024 the Church and Community Worker took up post which has enabled Aberdeen North to focus on, plan for and deliver new initiatives in developing and extending our reach into the community.

Some members are unable to attend worship and so in addition to the visits and other contact from the Pastoral Care Team, vital communication is carried out by letter, phone, Aberdeen North News (our church newsletter distributed to all members of the congregation and made available to all members of the wider church family), email and texts along with our Facebook page and the updated and modernised website.

The Roll was 249 at 31 December 2024.

The Church continues to make a warm, inclusive and varied contribution to the community:

- The Sanctuary space continues to be used in more flexible and innovative ways by the congregation and linked church groups, as well as by external groups.
- Refreshments after Sunday worship continue to build the united congregation.
- A successful inaugural anniversary lunch was held for the whole congregation following worship, at which long-service certificates were presented to recognise the contributions of a number of elders over many years.
- A “Tea in the Kirk” musical afternoon in April, Strawberry Tea in July, and Christmas Fair (including a stall run by the Young Enterprise group from a local primary school) in December were all very well supported by the local community and successfully brought folk together.
- Chat’n’Snack, continues weekly with increased numbers attending; supported by volunteers, it offers hospitality and time for chat and is regularly attended by local people.
- A CFine Community food outlet is open weekly sell affordable fresh fruit, vegetables and eggs, which is proving very popular.

The Guild welcomed more members regularly with a variety of topics on the programme covering local issues as well as those connected to the Guild’s national local, national and worldwide priorities.

A number of successful grant applications made it possible to trial and establish new and planned initiatives:

- The weekly Coffee Pot Community Café began as a pilot and was established over the summer, supported by volunteers and welcoming people weekly for home bakes and hot drinks;
- The Going for Gold fun day and Pizza Pilgrims events involved children in fun activities during school holidays.
- Regular social events invited local people to join in games, musical entertainments, and the Big Hoolie for St Andrews Night, culminating with a Christmas Movie Night.

Following the annual custom, financial gifts were brought in support of Christian Aid in May; at Harvest non-perishable food items were brought to church for Aberdeen Cyrenians, and financial donations were made for Water Aid, 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. Donations continued throughout the year for Instant Neighbour, a local foodbank supporting people from across the community.

Retiring offerings were taken for the Street Friends Christmas appeal at the Christmas Eve Christingle Service and the service on Christmas Day.

Funds were raised by two members of the congregation who were sponsored to walk the Mighty Stride at the Aberdeen Kiltwalk to raise funds for our work with children and young people.

One of the main challenges has been to get people to take on roles to help in routine tasks of running the church, which often results in some taking on multiple roles, and volunteers giving their time to help are much-appreciated. A part-time post of Congregational Support Worker was approved by the Church of Scotland and recruitment began in late 2024; this post will co-ordinate and streamline some of these routine tasks in support of the congregation.

The Minister and Church and Community Development Worker, along with the Kirk Session and the refreshed approach to managing the congregation's affairs via operational Teams, have combined to continue revitalising the congregation and extend Aberdeen North's reach into the community.

Finance remained the most severe challenge with the church operating at a monthly deficit, mainly due to the long-term and 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 demanded huge amounts of volunteer time to deal with the consequences, and is emotionally very draining for both the members and the local community.

Trustees are mindful of the need to maintain the fabric of both the church complex and the Manse, while balancing that with the ongoing financial constraints.

The long-term plan for a partial rebuild on the existing site along with refurbishment of those premises to be retained, while an exciting prospect, has no clear timescale; this currently holds back physical developments and improvements and reduces our capacity to generate income. The halls complex at the rear of the property is aging, with a number of extremely weak points, meaning that a disproportionate share of income has to be spent on ongoing repairs.

It is hoped that Northfield church and manse will eventually be sold in 2025, though with significantly reduced proceeds due to the cost of repairs after vandalism attacks.

The revised presbytery plan agreed in 2022 confirmed Aberdeen North as part of a wider grouping with Aberdeen Hillside Parish Church in a neighbouring parish, designed to be beneficial in offering peer and professional support amongst colleagues; it is hoped that the arrival of the new Minister at Aberdeen Hillside will enable the support of shared worship and fellowship.

Financial Review

Income

The principal source of income is Donations. Compared with the year 2023, WFO Scheme and Gift Aid Donations decreased by £2,049. This decrease is offset by increased income of £6,930 in Open Plate Offerings, Tax Recovered and Other Offerings & Donations. This resulted in Total Offerings amounting to £46,078, an increase of £4,881 for 2023.

Total Receipts amounted to £82,184 an increase of £26,578 when compared to 2023. The majority of this increase can be accounted for an increase in Grant Income (£8,585) and Receipts from the General Trustees (£14,577).

Payments

Total Payments amounted to £80,648 a decrease of £20,964 when compared to 2023. This decrease can be attributed to the reduction in the Giving to Grow (formerly Ministries & Mission) contributions. It should be noted that Giving to Grow contributions are still outstanding and work requires to be undertaken determine how these contributions can be met in the future.

Balances

Bank and Cash in Hand Balance Brought Forward from 2023 - £17,991 and Balance Carried Forward to 2025 - £19,527.

Investments at cost Brought Forward from 2023 and Carried Forward to 2025 - £2,280.

Reserves Policy

Our current financial income is almost wholly used in meeting the necessary running costs of our church and we do not have sufficient excess of income over expenditure to create a reserve.

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.



B Jean Bell
Session Clerk



Date

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

I report on the accounts for the year ended 31 December 2024. 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.

Lindsay Robb BA ACMA

Rowanlea
St Michaels
St Andrews
KY16 0DU

Lindsay E Robb.

8th August 2026.

Receipts and Payments Account

Receipts and Payments for the year ended 31 December 2024

	Notes	Unrestricted Funds £	Restricted Funds £	2024 Total Funds £	2023 Total Funds £
RECEIPTS					
Donations	5	42,460	3,618	46,078	41,198
Legacies		0	0	0	0
Fundraising		1,948	0	1,948	2,352
Fundraising - Specific Purpose		0	1,457	1,457	923
Bank Interest & Investment Income		296	0	296	263
		<u>44,704</u>	<u>5,075</u>	<u>49,779</u>	<u>44,736</u>
Rental of Premises		3,710	0	3,710	6,056
Sale of Investments		0	0	0	0
Sale of Fixed Assets - Mini-bus		0	0	0	0
Grants		0	9,585	9,585	1,000
Receipts from General Trustees		14,577	0	14,577	0
Other Receipts		2,842	1,691	4,533	3,814
TOTAL RECEIPTS		<u>65,834</u>	<u>16,351</u>	<u>82,184</u>	<u>55,606</u>
PAYMENTS					
	6				
Costs of Generating Funds		245.54	0.00	245.54	282.95
Charitable Activities		65,445.07	14,957.87	80,402.94	101,329.47
Governance Costs		0.00	0.00	0.00	0.00
TOTAL PAYMENTS		<u>65,690.61</u>	<u>14,957.87</u>	<u>80,648.48</u>	<u>101,612</u>
NET TOTAL		<u>143</u>	<u>1,393</u>	<u>1,536</u>	<u>(46,006)</u>
TRANSFERS		(3314)	3314	0	0
SURPLUS/DEFICIT FOR THE YEAR		<u>(3172)</u>	<u>4707</u>	<u>1536</u>	<u>0</u>

STATEMENT OF BALANCES AS AT 31 DECEMBER 2024

		2024	2023
	Unrestricted	Restricted	Total
	Funds	Funds	Total
Notes	£	£	£
BANK AND CASH IN HAND			
Opening balances	13,456	4,536	17,991
Surplus/Deficit for the year	(3172)	4,707	1,536
			(46,006)
Closing balance	10,284	9,243	19,527
			17,991
INVESTMENTS			
Cost Price	2,280	0	2,280
Market Value at 31.12.24	13,991	0	13,991
			12,785
TOTAL BANK, CASH IN HAND			
AND INVESTMENT BALANCE	12,564	9,243	21,808
			20,271
FUNDS BALANCE CARRIED			
FORWARD	12,564	9,243	21,808
			20,271

The accounts were approved by the Kirk Session on 13 July 2025

For and on behalf of the Kirk Session



B Jean Bell
Session Clerk



Judith Christie
Interim Treasurer

Notes to the Financial Statements for the year ended 31 December 2024

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 2024 trustees received reimbursement of expenses incurred totalling £350, which consisted of payments to the following:

John Emslie Organist Fees - £350

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 2024 £	Receipts £	Payments £	Transfers £	At 31 Dec 2024 £
Unrestricted Funds					
Designated Fabric Fund	990	0	0	0	990
Designated General Fund	12,466	65,833	(65,691)	(3,314)	9,295
	13,456	65,833	(65,691)	(3,314)	10,284
Restricted Funds					
Flower Fund	800	975	(990)	0	785
Guild Fund	363	716	(319)	0	759
Audio & Visual Equipment	923	1,116	(6,846)	4,807	0
Refuel Event	0	1,002	(1,490)	488	0
Chat n Snack	2,450	2,741	(435)	(2,256)	2,500
Cooking in Confidence	0	500	(315)	0	185
Coffee Pot Café	0	2,032	(1,493)	0	540
Trades Widows Fund Grant - Food for Local Children & Families	0	4,500	(979)	0	3,521
Trades Widows Fund Grant - Community Cinema	0	1,704	(293)	0	1,410
Holiday Club	0	500	(407)	0	93
Transforming Lives for Good	0	0	(825)	275	(550)
Pizza Pilgrims	0	400	(400)	0	0
Christmas Community Fund	0	165	(165)	0	0
	4,536	16,351	(14,958)	3,314	9,243
Total Funds	17,991	82,184	(80,648)	0	19,527

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. The Grant Funding was fully utilised, and the additional expenditure incurred on the Equipment was transferred and met by the General Fund at the end of 2024.

Refuel Event – This fund was set up to account for monies raised through sponsorship to be utilised by children and young people attending the Refuel Event during the summer of 2024. Additional expenditure incurred above the sponsorship raised was transferred and met by the General Fund at the end of 2024.

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. At the end of 2024 a transfer to the General Fund was applied to contribute towards energy costs incurred during the year.

Cooking in Confidence – This fund was set up to account for Grant Income received to run classes in the community.

Coffee Pot Café – This is a fund set up to account for the Income & Expenditure associated with the community café.

Food for Local Children & Families – This is a fund set up to account for the Income & Expenditure associated with Grant Funding received to implement various initiatives within the church community.

Community Cinema – This is a fund set up to account for the Income & Expenditure associated with Grant Funding received to implement a cinema accessible to the church and the wider community.

Pizza Pilgrims & Holiday Club – These funds were set up to account for Grant Income received to run fun activities for children during the school holidays.

Christmas Community Fund – This fund was set up to account for a Christmas community event.

Transforming Lives for Good – This fund has been set up to account for the tripartite project set up involving Aberdeen North Parish Church, Northfield United Free Church and Sheddocksley Baptist Church. The expenditure incurred is met equally by the three partners. At the end of the year the balance due by Aberdeen North Parish Church was transferred to the General Fund. In the new year Invoices will be raised to Northfield United Free Church and Sheddocksley Baptist Church to recoup their share of the 2024 costs.

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

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Donations					
WFO Scheme & Gift Aid Donations		26,865	0	26,865	28,915
Ordinary Offerings (Open Plate)		1,977	0	1,977	1,265
Tax Recovered on Gift Aid Donations		8,370	0	8,370	5,100
Other Offerings & Donations		5,248	3,618	8,866	5,918
		42,460	3,618	46,078	41,198

Other Offerings & Donations made up of
as follows:

Tea Donations	1,285		1,285	1,085
Chat n Snack		2,041	2,041	1,450
Funeral Donations	600		600	881
32nd Guide Unit	600		600	600
Sheddocksley Baptist Church	0		0	500
Guild Donation		0	0	450
Flower Fund		0	0	50
Coffee Pot Café		1,577	1,577	0
Donations for 3rd Parties	1,084		1,084	0
Refurbishment	200		200	0
Riding Lights / Accommodation Donation	194		194	0
Misc	1,285		1,285	902
	5,248	3,618	8,866	5,918

6. Analysis of Payments

Receipts and Payments for the year ended 31 December 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
Cost of Generating Funds					
Cost of Generating Funds		246	0	246	283
Charitable Activities					
Giving to Grow (formerly Ministries & Mission)		0	0	0	24,048
Locum Costs		0	0	0	5,619
Travel		2,171	0	2,171	42
Pulpit Supply		200	0	200	100
Presbytery Dues		3,109	0	3,109	0
Organist & Licence Costs		3,352	0	3,352	0
Fabric Repairs & Maintenance					
- Aberdeen North Parish Church		8,800	0	8,800	6,994
- Northfield Parish Church		5,615	0	5,615	9,550
- Summerhill Parish Church		58	0	58	231
Council Tax					
- Aberdeen North Parish Church		3,820	0	3,820	3,706
- Northfield Parish Church		4,623	0	4,623	3,943
- Summerhill Parish Church		1,368	0	1,368	6,648
Heat & Light					
- Aberdeen North Parish Church		11,385	0	11,385	5,213
- Northfield Parish Church		1,466	0	1,466	1,318
- Summerhill Parish Church		767	0	767	1,158
Insurance		7,174	0	7,174	8,465
Other Building Costs		7,798	0	7,798	1,885
Printing, Stationery & Postage		1,981	0	1,981	2,154
Telephone Costs		3,974	0	3,974	1,031
Other Expenses		10,570	1,309	11,879	15,452
MDS Expenses		0	0	0	775
Charitable Donations	7	865	0	865	0
		65,691	14,958	80,403	101,329
Governance Costs		0	0	0	0
		65,691	14,958	80,648	101,612

7. Charitable Donations

		Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £	Total 2023 £
	Notes				
Charitable Donations					
Christian Aid		410	0	410	0
Charlie's House		225	0	225	0
One Heart Israel		230	0	230	0
		865	0	865	0

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 £31,642 and the maximum stipend (in the fifth and subsequent years of service) was £38,884.

FUNDS HELD ON BEHALF OF THE CONGREGATION WITHIN THE CONSOLIDATED FABRIC FUND

BY THE CHURCH OF SCOTLAND GENERAL TRUSTEES

YEAR ENDED 31 DECEMBER 2024

	2024 £	2023 £
CAPITAL ACCOUNT		
Credit Balances held at 31 December at Cost	<u>490,036</u>	<u>9,768</u>
Market Value of Balances at 31 December	<u>493,269</u>	<u>12,518</u>
REVENUE ACCOUNT		
Credit Balance at 31 December	<u>10,919</u>	<u>6,996</u>
TEMPORARY ACCOUNT		
Debit Balance at 31 December	<u>(1,547)</u>	<u>483,944</u>

Copyright © Aberdeen North Parish Church, 2024