

Charities Number: SC025685

**Aberdeen Church Of Christ
Financial Statements
For The Year Ended 31 December 2025**

Aberdeen Church of Christ

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Aberdeen Church Of Christ

Trustees' Annual Report and Accounts for the year ended 31 December 2025

Scottish Charity Number SC025685

Current Trustees

Mr. Alistair Fraser
Mr. David Murray
Mr. Bruce Cheyne
Mr. Ebenezer Adom

Contact Address

c/o Mr. David Murray, 11 Hunters Rise, Pitmedden, Aberdeenshire, AB41 7QD

Recruitment and Appointment of Trustees

All of the church's trustees are appointed in accordance with the trust deed and are subject to review at the annual congregational meeting which is held in March or April of each year.

Governing Document

The church is a charitable unincorporated organisation and the purposes and administration arrangements are set out in our Deed of Constitution.

Charitable Purposes

Our purpose, as recorded in our Deed of Constitution, is for the advancement of the Christian faith by making provision for regular acts of worship, preaching the Gospel, teaching and instruction in the Word of God and in engaging in works of benevolence all in conformity with the commands and pattern set forth in the New Testament Scriptures.

Activities and Achievements

In the year, we continued to provide for the churches activities within our building at 393 George Street, Aberdeen. The congregation meets ever Sunday and on a number of occasions mid week. The building is no longer used by the Care Hub, a local charitable group who had provided hot meals, clothing and other items to disadvantaged people. Due to problems they had faced with diminishing interest from volunteers and abusive behaviour from some of the services users they have had to discontinue their use of the building.

We continued to provide financial support to missionary work in India, Philippines and Pakistan. We also provided financial donations to members of the church and others who were suffering hardship.

Trustee Remuneration and Expenses

The trustees did not receive any remuneration or expenses during the year.

Aberdeen Church Of Christ

Trustees' Annual Report and Accounts for the year ended 31 December 2025 (Continued)

Reserves

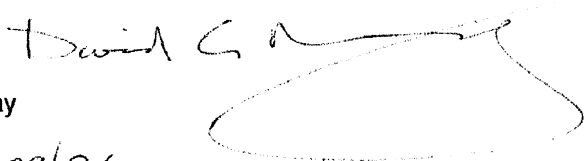
Funds have been set aside for further building repairs and improvements which will be carried out in 2026.

The charity generated a surplus of £8,365 (2024 deficit £16,929) which is detailed in the attached financial statements.

At the year end the total of unrestricted reserves held by the charity were £74,362. Of this £1 has been designated by the trustees to support evangelists in the area and £68,108 has been designated for future costs associated with owning the building.

The trustees consider that sufficient funds are held to allow the church to continue its activities as present.

Approved by the trustees and signed on their behalf

A handwritten signature in black ink, appearing to read 'David Murray', with a large, sweeping loop at the end.

David Murray

Trustee

Date: 20/09/26

Independent Examiner's Report to the Trustees of Aberdeen Church Of Christ

I report on the accounts of the charity for the year ended 31 December 2025 which are set out on pages 5 to 7.

Respective responsibilities of trustee 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 Act (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 matter. 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 Regulationshave 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.



Name: Sarah Louise Watt

Professional Body: Non Practicing Member of The Institute Of Chartered Accountants Of Scotland

Address: 12 Corse Drive

Bridge Of Don

Aberdeen

AB23 8LN

Date: 22 SEPTEMBER 2026

Aberdeen Church of Christ

Receipts and Payments Accounts for the year ended 31 December 2025

	2025	2024
	£	£
<u>Receipts</u>		
Donations Received	29,819	33,330
Deed of Covenant Receipt	5,925	5,017
Interest Received	946	1,504
Loan Repayment	5,400	4,800
Total Receipts	<u>42,090</u>	<u>44,651</u>
<u>Payments</u>		
Charitable Donations made	14,310	12,490
Utilities	4,099	5,628
Insurance	3,616	3,411
Travel	180	975
Sundry Expenses	4,306	2,720
Support for Local Evangelists	-	1,200
Building Maintenance	5,714	28,656
Loan advanced	1,500	6,500
Care Hub expenses	-	-
Total Payments	<u>33,725</u>	<u>61,580</u>
 Surplus / (Deficit) for Year	 <u>8,365</u>	 <u>(16,929)</u>

All funds are unrestricted

The Notes on page 7 form an integral part of these accounts.

Aberdeen Church of Christ

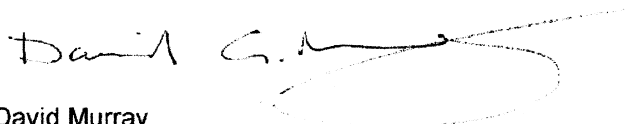
Statement Of Balances As At 31 December 2025

	2025	2024
	£	£
<u>Bank and Cash in Hand</u>		
Opening balance	66,007	82,936
Surplus/(Deficit) for year	8,365	(16,929)
Closing balance	<u>74,372</u>	<u>66,007</u>
<u>Reserves</u>		
General funds	6,263	14,073
Designated evangelist fund	1	1
Designated building fund	68,108	51,933
	<u>74,372</u>	<u>66,007</u>
<u>Assets</u>		
Church building - per trustees valuation	160,000	160,000
Benevolence loan	8,580	12,480
	<u>168,580</u>	<u>172,480</u>
<u>Liabilities</u>		
Charitable Donation	-	-
	<u>-</u>	<u>-</u>

All funds are unrestricted

The Notes on page 6 form an integral part of these accounts.

Approved by the trustees on the 20/09/26 and signed on their behalf:


David Murray
Trustee

Aberdeen Church of Christ

Notes to the Accounts

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. Incoming resources

All voluntary income (e.g. donations received) are accounted for when received.

Tax recovered on Gift Aid donations is accounted for when received.

Bank interest is accounted for when received.

3. Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity.

Designated funds are unrestricted funds that the trustees of the charity have designated for a specific purpose.

4. Related party transactions

The trustees did not receive any remuneration or expenses in the current or prior year.