



Receipts and payments accounts						
For the period from	Financial year			to	Financial year	
	1	January	2025		31	December

Section A Statement of receipts and payments

	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total funds current period to nearest £	Total funds last period to nearest £
A1 Receipts						
Donations	3,016				3,016	3,190
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Transfer from investments						
Gross trading receipts					-	17,000
Income from investments other than land and buildings	11,720				11,720	13,161
Rents from land & buildings					-	450
Other Income	1,801				1,801	4,156
					-	
A1 Sub total	16,537	-	-	-	16,537	37,957
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments	87,701				87,701	217,107
A2 Sub total	87,701	-	-	-	87,701	217,107
Total receipts	104,238	-	-	-	104,238	255,064
A3 Payments						
Expenses for fundraising activities					-	
Repairs & Cleaning	1,200				1,200	14,906
Gross trading payments					-	
Investment management costs	5,244				5,244	5,058
Payments relating directly to charitable activities	2,144				2,144	9,015
Heat, Light & Insurance	2,959				2,959	
Posts, Stationary & telephone	688				688	12,000
Bequests						
Grants and donations					-	
Governance costs:					-	
Audit / independent examination	480				480	480
Preparation of annual accounts					-	
Legal costs	223				223	
Other	899				899	
					-	
A3 Sub total	13,837	-	-	-	13,837	41,459
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments	86,108				86,108	213,623
A4 Sub total	86,108	-	-	-	86,108	213,623
Total payments	99,945	-	-	-	99,945	255,082
Net receipts / (payments)	4,293	-	-	-	4,293	(18)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	4,293	-	-	-	4,293	(18)

Section B Statement of balances

Categories	Details	Unrestricted funds to nearest £	Restricted funds to nearest £	Expendable endowment funds to nearest £	Permanent endowment funds to nearest £	Total current period to nearest £	Total last period to nearest £
B1 Cash funds	Cash and bank balances at start of year	15,339				15,339	15,357
	Surplus / (deficit) shown on receipts and payments account	4,293				4,293	(18)
						-	
						-	
	Cash and bank balances at end of year	19,632	-	-	-	19,632	15,339
	(Agree balances with receipts and payments account(s))						

	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments	Brewin Dolphin		592,799	542,882
	Total		592,799	542,882

	Details	Fund to which asset belongs	Cost (if available) to nearest £	Current value (if available) to nearest £	Last year to nearest £
B3 Other assets					
	Total		-	-	-

	Details	Fund to which liability relates	Amount due to nearest £	Last year to nearest £
B4 Liabilities			nil	nil
	Total		-	-

	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
	Total		-	-

Signed by one or two trustees
on behalf of all the trustees

Signature

Print Name

Date of
approval

Jean Scobbie

JEAN SCOBBIÉ

23/8/26

Section C Notes to the Accounts

C1 Nature and purpose of funds (may be stated on analysis of funds worksheets)

The unrestricted funds are those which are used for the day to day running of the Church and its activities. The Trustees use this fund at their discretion for the furtherance of the objects of the charity.

C2 Grants

Type of activity or project supported	Individual / institution	Number of grants made	£
		Total	

C3a Trustee remuneration

If no remuneration was paid during the period to any charity trustee or person connected to a trustee cross this box (otherwise complete section 3b)	X
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C3b Trustee remuneration - details

Authority under which paid	£

C4a Trustee expenses

If no expenses were paid to any charity trustee during the period then cross this box (otherwise complete section 4b)	X
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C4b Trustee expenses - details

	Number of trustees	£

C5 Transactions with trustees and connected persons

Nature of relationship		Nature of transaction		Transaction amount (£)	Balance outstanding at period end (£)

C6 Other information

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Congregation of Aberdeen Unitarian Church

SC005218

Additional analysis (1)

Analysis of receipts and payments

1 Donations

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Collections	1,010				1,010	900
Subscriptions	165				165	360
Donations	1,841				1,841	1,930
					-	
Total	3,016	-	-	-	3,016	3,190

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2 Grants

	Unrestricted funds to nearest £	Restricted funds to nearest £	Total current period to nearest £	Total last period to nearest £
			-	
			-	
			-	
			-	
Total	-	-	-	

3 Gross receipts from other charitable activities

[illegible]

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4 Payments relating directly to charitable activities

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total current period	Total last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
Pulpit Supply	900				900	1,325
Insurance					-	1,731
Printing and Literature	48				48	20
General Assembly	-				-	700
Charities	275				275	500
Other expenses	896				896	4,715
Web Site	25				25	24
					-	
					-	
					-	
					-	
Total	2,144	-	-	-	2,144	9,015

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Congregation of Aberdeen Unitarian Church

SC005218

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted fund 1 - enter name of fund below Aberdeen Unitarian Church (Clydesdale Bank)	Unrestricted fund 2 - enter name of fund below Brewin Dolphin	Unrestricted fund 3 - enter name of fund below	Unrestricted fund 4 - enter name of fund below	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	3,016				3,016	3,190
Legacies					-	
Other receipts					-	4,156
Receipts from fundraising activities					-	
Bequests					-	
Income from investments other than land and buildings	11,720				11,720	30,161
Rents from land & buildings					-	450
Gross receipts from other charitable activities	1,801				1,801	
Sub total	16,537	-	-	-	16,537	37,957
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments		87,701			87,701	217,107
Sub total	-	87,701	-	-	87,701	217,107
Total receipts	16,537	87,701	-	-	104,238	255,064
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs		5,244			5,244	5,058
Payments relating directly to charitable activities	2,144				2,144	9,015
Bequests					-	12,000
Repairs	1,200				1,200	14,906
Audit / independent examination	480				480	480
Heat, Light & Insurance	2,959				2,959	
Legal costs	223				223	
Other	899				899	
Postage, stationary & Telephone	688				688	
Sub total	8,593	5,244	-	-	13,837	41,458
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments		86,108			86,108	213,623
Sub total	-	86,108	-	-	86,108	213,623
Total payments	8,593	91,352	-	-	99,945	255,081
Net receipts / (payments)	7,944	(3,651)	-	-	4,293	(18)
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	7,944	(3,651)	-	-	4,293	(18)

Nature and purpose of funds

The unrestricted funds are those which are used for the day to day running of the Church and its activities. Trustees use this fund at their discretion for the furtherance of the objects of the charity.

Congregation of Aberdeen Unitarian Church

SC005218

Additional analysis (3)

6 Breakdown of restricted funds

	Restricted fund 1 - enter name of fund below	Restricted fund 2 - enter name of fund below	Restricted fund 3 - enter name of fund below	Restricted fund 4 - enter name of fund below	Total restricted funds	Total restricted funds last period
Receipts						
Donations					-	
Legacies					-	
Grants					-	
Receipts from fundraising activities					-	
Gross trading receipts					-	
Income from investments other than land and buildings					-	
Rents from land & buildings					-	
Gross receipts from other charitable activities					-	
Sub total	-	-	-	-	-	-
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments					-	
Sub total	-	-	-	-	-	-
Total receipts	-	-	-	-	-	-
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs					-	
Payments relating directly to charitable activities					-	
Grants and donations					-	
Governance costs:					-	
Audit / independent examination					-	
Preparation of annual accounts					-	
Legal costs					-	
Sub total	-	-	-	-	-	-
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments					-	
Sub total	-	-	-	-	-	-
Total payments	-	-	-	-	-	-
Net receipts / (payments)	-	-	-	-	-	-
Transfers to / (from) funds						
Surplus / (deficit) for year	-	-	-	-	-	-
Nature and purpose of funds						

APPENDIX 1

OSCr

Trustees' Annual Report for the period

Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1	1	2025	To	31	12	2025

Office of the Scottish Charity Regulator

Reference and administration details

Charity name	Congregation of Aberdeen Unitarian Church
Other names charity is known by	
Registered charity number	SC005218
Charity's principal address	43a Skene Terrace Aberdeen
	Postcode AB10 1RN

Names of the charity trustees on date of approval of Trustees' Annual Report

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Mrs J Scobbie	Chair Executive Committee		
2	Miss K McGregor			
3	Mr A Prosser	Treasurer		
4	Mr N McCullough			
5	Mrs S Good	Secretary		
6	Mrs D Prosser			
7	Mrs J McCullough	Assistant Secretary		
8	Mrs R Stewart			
9	Dr J Robinson			
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

Reference and administration details

Names of all other charity trustees during the period, if any, (for example, those who resigned part way through the financial period)

Name	Dates acted if not for whole year

Structure, governance and management

Type of governing document

The governing document is the current constitution, which was agreed by the Congregation in March 2013.

Trustee recruitment and appointment

The Congregation shall elect up to fifteen members shall form the Executive Committee. One third of the elected members shall retire annually by rotation. The Executive Committee, so constituted, shall be responsible for the general management of all church affairs.

During 2025 no remuneration was paid to a charity trustee or anyone connected to a charity trustee.

Objectives and activities

Charitable purposes

The Aberdeen Unitarian Church belongs to a group of Churches, which maintains freedom of thought in religion. The Church building is held for the purpose of public worship. The Services are open and do not necessarily conform to any fixed format. The Congregation is described in its constitution as a "non-subscribing Congregation" which means it is a Congregation, which deliberately abstains from formulating or insisting upon any creed or statement of belief.

Summary of the main activities, achievements and performance in relation to these objects

Worship continues to be our primary activity, although our dwindling numbers obviously cause problems in inviting Unitarian celebrants to travel from any distance. We have come to rely quite heavily on Zoom and occasionally other platforms to help us link up with other churches. One of these that we visited regularly was Dublin Unitarians, whose services we found of great value.

We also put out our own services to those unable to join us in person. We have had several successful links to Dundee Unitarians. We also had our congregational celebrants during the year.

This was a year when several members were ill or house-bound. Almost all the congregation were involved to a greater or lesser extent in visiting them. We are also very grateful to our previous minister who has kept in touch with several of our older members.

Our building continues to be underused, despite its many advantages as a venue. It has, however, two main disadvantages. One is its city centre location, with very limited free parking availability and situation within the LEZ exclusion zone. The other is the lack of disabled access.

We continue to explore possibilities for growth in this area of our activities. We have spent a considerable sum of money on the upgrade of the outside and inside of our Church building, including a costly repair to the roof of the building which is still on going.

APPENDIX 1

Achievements and performance

Summary of the main activities, achievements and performance in relation to these objects (continued)

We have continued our long association with Aberdeen Interfaith Group this year and are always happy to host their meetings within our premises. It was through AIFG that we first met Rev Dean, making a partnership that has proved beneficial to both.

Although our Fairtrade usage has become less over the years, we are still members of the Scottish Fair Trade Forum, one of the very few churches to support them as Scotland renewed its status as a Fairtrade nation this year.

2025 saw the Saturday café take place once a month until November, when it closed for a four month break over winter. The Women's League met once a month except for a summer break as did the Knit and Natter but without a summer break.

We have not been able to produce any regular publicity or newsletters this year, but they are always part of the forward plan, when time permits. Our forthcoming activities are detailed on both our website and our Facebook page also has news of events. The exterior notice boards in their new attractive design carry details of services, etc. and aim to give an idea of Unitarianism in action with posters that are changed often.

Our progress and planning is continuously monitored by our regular committee meetings. There are always suggestions that we would like to take further when congregational numbers improve, and we continue to bear these in mind.

The church continues to be represented on the SUA with 2 members and since there have been no officers from Aberdeen on the committee since 2020, Mrs Good agreed to undertake the office of President.

Financial review

Brief statement of the charity's policy on reserves

Following the wishes of the Congregation to keep the value of the Capital Maintenance Fund in line with inflation the fund was increased by £24794.44

Details of any deficit

We made a day to day loss of £4776.55. If we include the income from our investments and ignore the Capital Maintenance we made a profit of £3293.48.

Donated facilities and services (if any)

APPENDIX 1

Other optional information

Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)

Jean Scobbie

Full name(s)

JEAN SCOBIE

Position (e.g. Chair)

CHAIR

Date

23/8/26

APPENDIX

OSCR

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts

v2

Report to the trustees/members of

Charity name
Congregation of Aberdeen Unitarian Church

Registered charity number

SC005218

On the accounts of the charity for the period

Period start date				Period end date		
Day	Month	Year		Day	Month	Year
01	01	2025	to	31	12	2025

Set out on pages

(remember to include the page numbers of additional sheets)

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) 2005 Act 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 accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention [other than that disclosed on the attached page*]

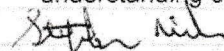
1. which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 44(1) (a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with the accounting records and comply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

Signed:

Name:


 Stephen Milne FCMA

Date:

24th March 2026

Relevant professional qualification(s) or body (if any):

Chartered Institute of Management Accountants

Address:

 30 Bingham Road West
 Milltimber
 Aberdeenshire
 AB13 0JB

*Please delete the words in the brackets if they do not apply. If the words do apply, set out those matters which have come to your attention on the following page.

APPENDIX 3

Disclosure section

Only complete if the examiner needs to highlight material problems.

Give here brief details of
any items that the
examiner wishes to
disclose