

Receipts and payments accounts

For the period
from

1

1

2024

to

31

12

2024

Section A Statement of receipts and payments

	Unrestricted funds	Restricted funds	Expendable endowment funds	Permanent endowment funds	Total funds current period	Total funds last period
	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £	to nearest £
A1 Receipts						
Donations	3,190				3,190	3,411
Legacies					-	450
Bequests					-	
Receipts from fundraising activities					-	529
Transfer from investments	17,000				17,000	
Income from investments other than land and buildings	13,161				13,161	13,961
Rents from land & buildings	450				450	26
Other Income	4,156				4,156	
					-	
A1 Sub total	37,957	-	-	-	37,957	18,377
A2 Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments	217,107				217,107	50,517
A2 Sub total	217,107	-	-	-	217,107	50,517
Total receipts	255,064	-	-	-	255,064	68,894
A3 Payments						
Expenses for fundraising activities					-	
Repairs & Cleaning	14,906				14,906	
Investment management costs	5,058				5,058	4,934
Payments relating directly to charitable activities	9,015				9,015	13,049
Bequests	12,000				12,000	
Governance costs:					-	
Audit / independent examination	480				480	480
Preparation of annual accounts					-	
Legal costs					-	
Other					-	
					-	
A3 Sub total	41,458	-	-	-	41,458	18,463
A4 Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments	213,623				213,623	69,286
A4 Sub total	213,623	-	-	-	213,623	69,286
Total payments	255,081	-	-	-	255,081	87,749
Net receipts / (payments)	(18)	-	-	-	(18)	(18,855)
A5 Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	(18)	-	-	-	(18)	(18,855)

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	15,357				15,357	34,212
	Surplus / (deficit) shown on receipts and payments account	(18)				(18)	(18,855)
						-	
						-	
	Cash and bank balances at end of year	15,339	-	-	-	15,339	15,357
(Agree balances with receipts and payments account(s))							

[illegible]

	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				
		Total	-	-

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

Date of approval

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	900				900	1,260
Subscriptions	360				360	225
Donations	1,930				1,930	1,926
Donations for Hall use	-				-	
Total	3,190	-	-	-	3,190	3,411

■ ■ ■ ■ ■

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

	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 £
					-	
					-	
					-	
					-	
					-	
					-	
					-	
					-	
Total	-	-	-	-	-	

reference error

reference error

	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	1,325				1,325	200
Organist	-				-	2,000
Insurance	1,731				1,731	1,696
					-	1,521
Printing And Literature	20				20	272
Admin					-	381
General Assembly	700				700	350
Charities	500				500	70
Minister salary	-				-	
Minister Expenses	-				-	
Other Expenses	4,715				4,715	3,634
Web Site	24				24	2,925
Preparation of Salary	-				-	
Total	9,015	-	-	-	9,015	13,049

SC005218

Additional analysis (2)

5 Breakdown of unrestricted funds

	Aberdeen Unitarian Church (Clydesdale Bank)	Brewin Dolphin			Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	3,190				3,190	3,411
Legacies					-	450
Other Receipts	4,156				4,156	
Receipts from fundraising activities					-	529
Bequests					-	
Income from investments other than land and buildings	17,000	13,161			30,161	13,961
Rents from land & buildings	450				450	26
Gross receipts from other charitable activities	-				-	
Sub total	24,796	13,161	-	-	37,957	18,377
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments		217,107			217,107	50,517
Sub total	-	217,107	-	-	217,107	50,517
Total receipts	24,796	230,268	-	-	255,064	68,894
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs		5,058			5,058	4,934
Payments relating directly to charitable activities	9,015				9,015	13,049
Bequests		12,000			12,000	
Repairs	14,906				14,906	
Audit / independent examination	480				480	480
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	24,400	17,058	-	-	41,458	18,463
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments		213,623			213,623	69,286
Sub total	-	213,623	-	-	213,623	69,286
Total payments	24,400	230,681	-	-	255,081	87,749
Net receipts / (payments)	395	(413)	-	-	(18)	(18,855)
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	395	(413)	-	-	(18)	(18,855)

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. The 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 Restricted fund 1 Subtotal	Restricted fund 2 Restricted fund 2 Subtotal	Restricted fund 3 Restricted fund 3 Subtotal	Restricted fund 4 Restricted fund 4 Subtotal	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						

SC005218

Additional analysis (2)

5 Breakdown of unrestricted funds

	Unrestricted funds - Aberdeen Unitarian Church (Clydesdale Bank)	Unrestricted funds - Brewin Dolphin	Unrestricted funds - Aberdeen Unitarian Church (Clydesdale Bank)	Unrestricted funds - Brewin Dolphin	Total unrestricted funds	Total unrestricted funds last period
Receipts						
Donations	3,190				3,190	3,411
Legacies					-	450
Other Receipts	4,156				4,156	
Receipts from fundraising activities					-	529
Bequests					-	
Income from investments other than land and buildings	17,000	13,161			30,161	13,961
Rents from land & buildings	450				450	26
Gross receipts from other charitable activities	-				-	
Sub total	24,796	13,161	-	-	37,957	18,377
Receipts from asset & investment sales						
Proceeds from sale of fixed assets					-	
Proceeds from sale of investments		217,107			217,107	50,517
Sub total	-	217,107	-	-	217,107	50,517
Total receipts	24,796	230,268	-	-	255,064	68,894
Payments						
Expenses for fundraising activities					-	
Gross trading payments					-	
Investment management costs		5,058			5,058	4,934
Payments relating directly to charitable activities	9,015				9,015	13,049
Bequests		12,000			12,000	
Repairs	14,906				14,906	
Audit / independent examination	480				480	480
Preparation of annual accounts					-	
Legal costs					-	
					-	
Sub total	24,400	17,058	-	-	41,458	18,463
Payments relating to asset and investment movements						
Purchases of fixed assets					-	
Purchase of investments		213,623			213,623	69,286
Sub total	-	213,623	-	-	213,623	69,286
Total payments	24,400	230,681	-	-	255,081	87,749
Net receipts / (payments)	395	(413)	-	-	(18)	(18,855)
Transfers to / (from) funds						
					-	
Surplus / (deficit) for year	395	(413)	-	-	(18)	(18,855)

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. The Trustees use this fund at their discretion for the furtherance of the objects of the charity.

APPENDIX 1

OSCR

Office of the Scottish Charity Regulator

Trustees' Annual Report for the period							
Period start date				Period end date			
	Day	Month	Year		Day	Month	Year
From	1	1	2024	To	31	12	2024

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	

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				
2				
3				
4				
5				
6				
7				
8				
9				
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 2024 no remuneration was paid to a charity trustee or anyone connected to a charity trustee.

Objectives and activities

Charitable purposes

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

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.

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 Cork Unitarians, whose Facebook services we found of great value and it was a great blow when the church lost its minister during the year.

We can also put out our own services to those unable to join us in person. During this year and very much thanks to peoples help, we have learnt much about presenting online, but as we can only learn in an actual service situation and the technology appears to be ever-changing, progress is slow. However, we have had several successful links to Dundee Unitarians and also one where we led a service for all four Scottish churches. 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.

2

APPENDIX 1

Achievements and performance

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

Our building continues to be underused, despite its many advantages as a letting 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 are occasionally still approached for use of our kitchen facilities, but there was no result from any of these enquiries this year. 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.

We have continued our long association with Aberdeen Interfaith Group this year and are always happy to host their meetings within our premises. This year these included a lunch after an exhibition on Holocaust Day in Robert Gordon's College and the evening on Rudolf Steiner's work by [REDACTED]. It was through AIFG that we first met [REDACTED], 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.

2024 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. The Felix Club has become more of an occasion for a meal out than a walking group, since several of the members are now unable to walk any distance, but it has still operated during the year as a social gathering.

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, although the latter was hacked in the month before Christmas and is proving very difficult to reinstate. 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. Before COVID we had held two "Vision" meetings where plans were more thoroughly explored and a similar day was held in November this year. 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 2 members and since there have been no officers from Aberdeen on the committee since 2020, [REDACTED] agreed to undertake the office of President. The churches, most notably Dundee and Aberdeen, have worked together on pulpit supply and it would be useful if this were extended to the whole of Scotland and perhaps done by a co-ordinator. There are also various initiatives from the Glasgow congregation and the future of the organization may be one of change.

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 £17,797.86

Details of any deficit

We made a day to day loss of £16,605.09. If we include the income from our investments and the increase in value of the investments we made a profit of £24,092.11
We spent £11,405.83 on roof repairs, interior decoration and cleaning.

Donated facilities and services (if any)

APPENDIX 1

3

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)

Full name(s)

Position (e.g. Chair)

Date

CHAIRPERSON

24/5/25

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	2024		to		31	12	2024			

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:

Date: 6th March 2025

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

Chartered Institute of Management Accountants

Address:

*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