



Church of Scotland

Trustees' Report and Accounts
For the year ended 31 December 2025

Congregation No. 311887

Scottish Charity No. SC017517

Cults Parish Church of Scotland

Trustees' Report

Year ended 31 December 2025

The trustees present their annual report and financial statements of the charity for the year ended 31 December 2025. The financial statements have been prepared in accordance with the accounting policies set out on pages 11 and 12 to the accounts and comply with the General Assembly Regulations for Congregational Finance, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland effective from 1st January 2019.

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.

In Cults Parish Church, services of worship are conducted on a Sunday at 10.30 am with additional evening gatherings at 6.00 pm over the winter months. This year we have been trialling a new way of doing this, with an online version and the opportunity to gather together. All services are live-streamed and available for catch-up on the Cults Parish Church YouTube channel.

There is a Sunday school (JAM - Jesus & Me) during term time and while the creche is not currently operational we have created a welcoming space for young families at the back of the church. Provision for the young also includes School Chaplaincy at the local primary and secondary schools, plus an after-school club in the Kirk Centre each Friday during term time.

Pastoral visiting is carried out by the minister and elders. The minister, along with members who have undertaken Worship Leading training, conduct monthly services at Tor-na-Dee Care Home, Deeside Care Home, Florence Court (private sheltered housing) and Hawkhill House Nursing Home on a monthly basis.

The Care Group focuses on the elderly and visits many of those who live alone and assists where necessary with activities such as shopping. For those who are able to get out and about, there is an 050 group and a coffee shop within the Cults Kirk Centre, as well as monthly 'Musical Memories', a singing group to support people with dementia and their carers, family, and friends.

Wide use is made of all our buildings by our church organisations such as the Guild, Choir, Badminton Group, and community groups such as Mothers and Toddlers, dancing, yoga, baby massage, youth organisations etc.

Cults Parish Church is willing to engage with the needs of the world beyond the boundaries of the parish by extending the outreach of the Church of Scotland both in the UK and abroad. The Church supports Christian Aid and other local and national charities. A Justice and Peace group raises awareness of the Christian dimension to contemporary issues. Social justice remains a key priority for

us. We have also forged links with a local LGBT support charity and look forward to continuing to build on our good relationship with them.

Achievements and Performance

As at the 31st December 2025 there were 534 members on the Congregational Roll with an additional 15 adherents. In 2025 there were 4 baptisms, including 2 adult baptisms and our Minister conducted 7 weddings and 23 funerals.

The life of Cults Parish Church is characterised by an energy and enthusiasm which enables a wide variety of activities to take place and ensures that our buildings and resources are well looked after. This means that in addition to maintaining existing groups we can also look to do new things.

The Church continues to make a warm, inclusive, and imaginative contribution to its community: -

- Our Hub Cafe is open three days per week, courtesy of a team of volunteers. It is a popular meeting place for all ages and when possible donations are made from surplus funds to local, national, and international charities.
- A monthly 'Men's Breakfast' was established by our familiarisation minister and has become a regular event each month.
- The "Summer Strawberry Teas" are extremely popular, and we see them as helping to establish the Kirk Centre as a focal point and meeting place in our community - for members and non-members as well as raising much needed funds for local charities.
- Our annual Christmas Tree Festival created some sparkle both outside and inside the church. Trees were decorated by a number of school classes and other children and youth groups from across the parish.
- A new initiative taking its inspiration from the Christmas Tree Festival was established at Easter, with church groups invited to decorate a 'Window into Easter' on Holy Saturday. The sanctuary was open for the afternoon, and we welcomed visitors of all ages. Crafts and teas were also laid on.
- Our Fairtrade team continue to raise the profile of fair-trade mainly through an honesty stall which is set up permanently in the Kirk Centre.
- We continue to work closely with ecumenical partners and other local Church of Scotland Congregations. The Parish Grouping is now well established with a number of events helping to bring four neighbouring churches together.
- Newsletters are sent to members, adherents and those who have requested to be on our mailing list. This proves invaluable in keeping people informed about what is happening within the church and community. The magazine is now issued three to four times a year.
- The church has worked with the local Community Council to provide support for those in our community.
- The church continues to support Christian Aid, through a number of activities.
- The Aberdeen Concert Band have made their home at Cults Parish Church, and we continue to build a good relationship with them and integrate them into the life of our church through concerts and contributions to morning worship.
- Christmas saw the church busy with our special services throughout December and particularly on Christmas Eve being well attended by members of the community. We also hosted a successful Santa's Grotto organized by the Youth Core Group.

Financial Review

Total income for the year amounted to £299,000, an increase of £19,000 (2024: £280,000).

This current year's offerings (including gift aid recovery) of £127,000 were £2,000 above the 2024 offerings of £125,000. There were receipts from legacies of £75 in 2025 (2024: nil). The 2025 contributions from congregational organisations of £8,000 were in line with 2024. The hall & room rentals income of £65,000 in 2025 was an increase of £12,000 (2024: £53,000), the income generated by the church's organisations increased to £85,000 (2024: £75,000) and other income (including weddings and funerals) was £8,000 (2024: £11,000). The deposit interest in 2025 was £6,000 (2024: £8,000).

Total expenditure for the period amounted to £350,000, an increase of £34,000 from 2024 expenditures of £316,000. The main unrestricted fund spend increases in 2025 included the increased spend of £23,000 on the fabric repairs & maintenance, salary costs increased by £7,000 and building operating costs were £3,000 higher than 2024. There was an increase of £3,000 in the Giving to Grow contribution. Compared to 2024 Presbytery dues increased by £1,000, organ costs were £2,000 higher and the Church's organisations expenditures increased by £3,000. In 2025 there were lower depreciation charges by £3,000 and other expenses were reduced by £5,000.

The annual deficit of £51,000 in 2025 compares with the deficit of £36,000 in 2024 and reflects the challenges and significant cost pressures being faced going forwards.

Risk Management

The Trustees' strategies are largely based on the expansion of youth, family, and community activities and to make most effective use of both the Sanctuary and Kirk Centre sites with weight being given to outreach and financial considerations.

Outreach to the younger elements of our parish is considered crucial to the medium and long term welfare of our Church life, the Trustees being particularly conscious of the progressive ageing of our congregation.

Both our east and west sites are extremely important to the ongoing church and community activities and are subject to a condition based rolling programme of maintenance and repair. All of our buildings will require a continuous commitment and active property management in order to maintain and improve the overall facilities to offer expansion of new opportunities for all ages.

The financing of fabric repairs and maintenance costs continues to be challenging and there is the need to consider potentially significant annual increases over the next few years in the maintenance of the properties at all our sites and in particular the Kirk Centre as it ages. We are also conscious of the necessity to finance upgrade programmes in the near to medium term for our older buildings at the Sanctuary site in order to maintain them in such a condition as to continue to attract community and church groups.

Whilst the church is able to meet all its immediate and medium-term commitments, it is recognised that utilising reserves is not sustainable in the longer term. Accordingly, the Church will be undertaking a Givings Review early in the next financial year. In addition, all expenditures will be subject to

examination to ensure the best value for the monies being spent. The Church has been fortunate to be the recipient of legacies in previous years, and it is recognised that this is unpredictable and cannot be assumed for future planning. The challenge remains to bring planned expenditures in line with expected income in the next few years.

During the year we have continued to operate our buildings and activities on risk assessed bases, carrying out and updating Risk Management assessments in relation to fire risks, and individual activities by church and community groups using our premises.

Reserves Policy

At 31 December 2025 £341,810 was held in unrestricted funds, of which £55,343 belonged to Church organisations. In 2025 the designated Fabric fund of £100,000 was transferred into General Reserves. The balance of £281,548 in General Reserves at end 2025 represents over nine months of the Church's current year expenditures. However, normal expenditure is expected to be maintained at a high level. As a result of extraordinary fabric repairs and maintenance and higher building and operational costs in future years there will be a significant reduction in the level of the General Reserves.

In addition, £1,601 was held in endowment funds and £3,318 is held in restricted funds for the purposes of the Grant Family Fund.

Structure, Governance and Management

The Church is a Scottish registered charity, number SC017517 and is administered in accordance with the terms of the Deed of Constitution (Unitary Form) and is subject to the Acts and Regulations of the General Assembly of the Church of Scotland.

Members of the Kirk Session are the charity trustees. The Kirk Session members are the elders of the Church and are chosen from those members of the Church who are considered to have the appropriate gifts and skills. The Kirk Session meets in general five times a year and in addition to Property and Finance committees, has five themed teams comprising elders and members of the congregation to support the areas of 'Worship & Faith Journey,' 'Justice & Peace,' 'Pastoral Care & Fellowship', 'Outreach', and 'Young People'. These teams and committees all report to the Kirk Session.

Reference and Administrative Information: The Principal Office and Principal Office Bearers, the names of Trustees and other reference and administrative information are shown on the next page.

Trustees

Kirk Session

Stella A Anderson	Christine R Grant	Dorothy A McLellan	Sheila W Smith
Sonya Angus	George Greig ^{^^}	Sheila Moir	Maureen A Taylor
Alison D Bell	Alison P Hogg	Elizabeth S Morrison	Neville J Taylor
Philip A Bell	Barry J Irvine	Kristeen A Murray	M Elizabeth (Lizzie) Thomas
Fiona C Dey	Alan Johnson	Eleanore A Y Olley	John G M Troup
Fiona C H Douglas	Kathleen (Kate) Kindness	Catherine (Irene) F Paterson	Mary K Troup ^{^^^^}
Andrew C Fairhead	William (Bill) Ligertwood	E Ann Robertson	Pauline Varley ^{^^}
William (Bill) J Falconer	Brenda J Lurie	A Graeme W Robertson	Julie A Vickers
Karen E Fawcett [^]	John K MacPherson	Ian Rodger	Andrew H L Waters
Rae Y A Ferro	Kathleen A MacPherson	Evelyn E Sangster ^{^^^}	
June E Gilchrist	Bruce M McKenzie	James (Jim) R Sangster	

[^]Sabbatical 2025 ^{^^}Retired 22nd March 2025 ^{^^^}Retired 19th June 2025 ^{^^^^}Retired 14th October 2025

Principal Office-bearers & Trustees

Reverend Shuna M Dicks	Minister
A Graeme W Robertson	Session Clerk
Fiona C Dey	Deputy Session Clerk
Bruce M McKenzie	Church Treasurer

Principal Office The Church Office, Cults Kirk Centre, 404 North Deeside Road, Cults, Aberdeen AB15 9TD

Scottish Charity number SC017517

Independent Examiner Allan Johnston, Chartered Accountant, 17 The Meadows, Milltimber, Aberdeen

Bankers Virgin Money, 1 Queens Cross, Aberdeen AB15 4XU

Trustees' Responsibilities in Relation to the Financial Statements

The charity trustees are responsible for preparing a trustees' annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Practice).

The law applicable to charities in Scotland requires the charity trustees to prepare financial statements for each year which show a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources for that period. In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the method and principles in the applicable Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operational existence.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information on the congregation's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Approved by the Trustees and signed on their behalf



Graeme Robertson

Session Clerk

Date 26th March 2026

Cults Parish Church of Scotland
Independent Examiner's Report to the Trustees of Cults Parish Church
Year Ended 31 December 2025

I report on the accounts of the charity for the year ended 31 December 2025 set out on pages 8 to 19.

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 (as amended).

The charity trustees consider that the audit requirement of Regulation 10(1) (a) to (c) 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 (as amended). An examination includes a review of 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 in 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 of 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 8 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.

Allan Johnston - 29 March 2026

.....
Allan Johnston
Chartered Accountant

17 The Meadows, Milltimber, Aberdeen

Cults Parish Church

Statement of Financial Activities Year Ended 31 December 2025

	Note	Unrestricted Funds 2025 £	Restricted Funds 2025 £	Endowment Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Endowment Funds 2024 £	Total 2024 £
Income and endowments from:									
Donations and legacies	1	135,279			135,279	133,524			133,524
Charitable activities	2	149,675			149,675	127,572			127,572
Investment income	3	5,785			5,785	8,209			8,209
Other income	4	7,914			7,914	10,553			10,553
Total Income		298,653	0	0	298,653	279,858	0	0	279,858
Expenditure on:									
Raising funds	5	87			87	116			116
Charitable activities	5	349,592			349,592	316,043			316,043
Total Expenditure		349,679	0	0	349,679	316,159	0	0	316,159
Net income/(expenditure) and net movement in funds for the year		(51,026)	0	0	(51,026)	(36,301)	0	0	(36,301)
Reconciliation of funds:									
Total funds brought forward	13	387,917	3,318	1,601	392,836	424,218	3,318	1,601	429,137
Total funds carried forward	13	336,891	3,318	1,601	341,810	387,917	3,318	1,601	392,836

Cults Parish Church

Balance Sheet

As at 31 December 2025

		2025		2024	
	Note	£	£	£	£
Fixed assets					
Tangible assets	8		48,849		50,854
Current assets					
Stock - organisations		977		1,057	
Debtors	9	9,132		11,232	
Cash at bank and in hand - church		242,118		297,162	
Cash at bank and in hand - organisations		<u>54,366</u>		<u>46,906</u>	
		306,593		356,357	
Liabilities					
Creditors falling due within one year	10	<u>(13,632)</u>		<u>(14,375)</u>	
Net current assets			<u>292,961</u>		<u>341,982</u>
Net assets	11		<u><u>341,810</u></u>		<u><u>392,836</u></u>
The funds of the charity:					
Unrestricted funds					
Designated funds		-		100,000	
General funds		281,548		239,954	
Organisations		<u>55,343</u>		<u>47,963</u>	
	12		336,891		387,917
Restricted funds	12		3,318		3,318
Endowment funds	12		1,601		1,601
Total funds			<u><u>341,810</u></u>		<u><u>392,836</u></u>

The accounts were approved by the Kirk Session on 26th March 2026

For and on behalf of the Kirk Session

C. Roberson Session Clerk
James Menzies Treasurer

Cults Parish Church

Statement of Cash Flows Year ended 31 December 2025

	Note	Total Funds 2025 £	Total Funds 2024 £
Net cash used in operating activities	13	(41,363)	(27,886)
Cash flows from investing activities:			
Interest and Dividends		5,785	8,209
Purchase of fixed assets		(12,006)	(24,351)
Net cash provided by investing activities		(6,221)	(16,142)
Change in cash equivalents in the year		(47,584)	(44,028)
Cash and cash equivalents brought forward		344,068	388,096
Cash and cash equivalents carried forward		296,484	344,068

Cults Parish Church

Year Ended 31 December 2025

Accounting Policies

The principal accounting policies, which have been applied consistently in the current and preceding year in dealing with items which are considered material to the accounts, are set out below.

Basis of Preparation

The accounts have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

Fund accounting

Funds are classified as restricted funds, endowment funds or unrestricted funds, defined as follows:

Restricted funds are funds subject to specific requirements as to their use which may be declared by the donor or with their authority or created through legal processes, but still within the wider objects of the charity.

Endowment funds are funds which have been given on condition that the original capital sum is not reduced, but the income there from is used for the purpose defined in accordance with the objects of the charity.

Unrestricted funds are expendable at the discretion of the trustees in furtherance of the objects of the charity. If parts of the unrestricted funds are earmarked at the discretion of the trustees for a particular purpose, they are designated as a separate fund. This designation has an administrative purpose only and does not legally restrict the trustees' discretion to apply the fund.

Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income are met, it is probable that the income will be received and the amount can be measured reliably.

Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102) the general volunteer time of congregational members is not recognised.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised as expenditure in the period of receipt.

Interest Receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

Resources expended

Expenditure is recognised on an accruals basis as the liability is incurred.

Cults Parish Church

Year Ended 31 December 2025

Accounting Policies (Continued)

Tangible fixed assets

The church has the right to occupy and use for its charitable objects certain tangible fixed assets, including the Church, Cults Kirk Centre, halls and manse, vested in the Church of Scotland General Trustees. No consideration is payable for the use of these assets. Expenditure incurred in the repair and maintenance of these assets is charged as resources expended in the Statement of Financial Activities in the period in which the liability arises.

All tangible fixed assets costing in excess of £300 having a value to the charity greater than one year, other than those acquired for specific purposes, are capitalised. Depreciation is provided on a straight-line basis to write off the cost or initial value, less residual value, of tangible fixed assets over their estimated useful lives:

Musical equipment	Ten Years
Church & Cults Kirk Centre contents	Five Years
Office, Gardening & Kitchen equipment	Four Years

Taxation

Cults Parish Church of Scotland is recognised as a charity for the purposes of applicable taxation legislation and is therefore not subject to taxation on its charitable activities. The charity is not registered for VAT and resources expended therefore include irrecoverable input VAT.

Cults Parish Church

Notes forming part of the financial statements for the year ended 31 December 2025

	Unrestricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Total 2024 £
1. Donations and Legacies				
Offerings	103,222	103,222	102,014	102,014
Tax recovered on Gift Aid	24,131	24,131	23,494	23,494
Contributions from congregational organisations	7,851	7,851	8,016	8,016
Legacies	75	75	0	0
	<u>135,279</u>	<u>135,279</u>	<u>133,524</u>	<u>133,524</u>
2. Income from charitable activities				
Rental of Halls & Rooms	64,940	64,940	52,576	52,576
Organisations:				
Hub	55,874	55,874	47,867	47,867
050 Club	14,917	14,917	14,534	14,534
Traidcraft	6,191	6,191	4,672	4,672
Church Guild	3,739	3,739	4,080	4,080
Other organisations	4,014	4,014	3,843	3,843
	<u>84,735</u>	<u>84,735</u>	<u>74,996</u>	<u>74,996</u>
	<u>149,675</u>	<u>149,675</u>	<u>127,572</u>	<u>127,572</u>
3. Investment income				
Deposit interest	5,785	5,785	8,209	8,209
4. Other income				
Weddings and funerals	2,590	2,590	4,497	4,497
Other	5,324	5,324	6,056	6,056
	<u>7,914</u>	<u>7,914</u>	<u>10,553</u>	<u>10,553</u>

Cults Parish Church

Notes forming part of the financial statements
for the year ended 31 December 2025

5. Analysis of Expenditure

Cost of raising funds

Offering & stewardship expenses

Unrestricted Funds 2025 £	Restricted Funds 2025 £	Total 2025 £	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total 2024 £
87		87	116		116
87		87	116		116

Charitable activities

Giving to Grow contribution

Presbytery dues

Ministry expenses

Pulpit Supply

Other salary costs (Note 6)

Fabric repairs & maintenance

Depreciation

Manse Council tax

Building costs

Church office expenses

Organ and music

Other expenses

88,980		88,980	85,882		85,882
5,039		5,039	4,087		4,087
1,615		1,615	1,856		1,856
769		769	307		307
51,451		51,451	44,839		44,839
32,144		32,144	9,342		9,342
14,011		14,011	17,104		17,104
4,167		4,167	3,820		3,820
58,260		58,260	55,287		55,287
5,732		5,732	5,836		5,836
2,690		2,690	495		495
7,379		7,379	13,013		13,013
272,237	0	272,237	241,868	0	241,868

Organisations:

Hub

050 Club

Traidcraft

Church Guild

Other Organisations

51,351		51,351	50,812		50,812
12,358		12,358	10,270		10,270
6,237		6,237	4,979		4,979
3,595		3,595	3,710		3,710
3,814		3,814	4,404		4,404
77,355		77,355	74,175		74,175
349,592	0	349,592	316,043	0	316,043

Total expenditure on charitable activities

Cults Parish Church

Notes forming part of the financial statements for the year ended 31 December 2025

	2025 £	2024 £
6 Staff costs and numbers		
Salaries and wages	83,706	76,199
Social security costs (Employer's NI & Pension Contributions)	<u>1,143</u>	<u>918</u>
	84,849	77,117
Less: Salaries charged to Hub	<u>(33,398)</u>	<u>(32,278)</u>
Salary Costs (Note 5)	<u>51,451</u>	<u>44,839</u>

The average number of employees during the year, calculated on the basis of head count, was as follows:

	2025 Number	2024 Number
Administration	2	2
Music staff	1	1
Maintenance Supervisor	1	1
Hub	2	3

No employee had employee benefits in excess of £50,000 (2024: nil).

All Church of Scotland congregations contribute to the National Stipend Fund which bears the costs of all ministers' stipends and employer's liability contributions for national insurance, pension and housing and 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 £32,433 and the maximum stipend in the fifth and subsequent years of service was £39,856.

7 Trustee remuneration and related party transactions

During the year the minister received reimbursement for travelling and other expenses of £1,615 and Council Tax of £4,167 was paid in respect of the manse.

During the year a total of £28,096 was donated to the congregation by trustees.

Cults Parish Church

Notes forming part of the financial statements for the year ended 31 December 2025

8 Tangible Fixed Assets

	Musical Equipment £	Office, Gardening & Kitchen Equipment £	Church & Kirk Centre Contents £	Total £
Cost				
At 1 January 2025	6,316	10,267	152,797	169,380
Additions	<u>0</u>	<u>0</u>	<u>12,006</u>	<u>12,006</u>
At 31 December 2025	<u>6,316</u>	<u>10,267</u>	<u>164,803</u>	<u>181,386</u>
Accumulated Depreciation				
At 1 January 2025	(6,316)	(9,546)	(102,664)	(118,526)
Charge for year	<u>0</u>	<u>(487)</u>	<u>(13,524)</u>	<u>(14,011)</u>
At 31 December 2025	<u>(6,316)</u>	<u>(10,033)</u>	<u>(116,188)</u>	<u>(132,537)</u>
Net Book Value				
At 1 January 2025	<u>0</u>	<u>721</u>	<u>50,133</u>	<u>50,854</u>
At 31 December 2025	<u>0</u>	<u>234</u>	<u>48,615</u>	<u>48,849</u>

Cults Parish Church

Notes forming part of the financial statements for the year ended 31 December 2025

	2025	2024
	£	£
9 Debtors		
Gift Aid Tax Refund Due	5,691	7,171
Other debtors	3,441	4,061
	<u>9,132</u>	<u>11,232</u>

	£	£
10 Creditors falling due within one year		
Electricity and gas	3,318	3,338
Other creditors and accruals	10,314	11,037
	<u>13,632</u>	<u>14,375</u>

11 Analysis of net assets between funds

	General £	Designated £	Restricted £	Endowment £	Total £
Fixed assets	48,849				48,849
Current assets					
Stock - organisations	977				977
Debtors	9,132				9,132
Cash at bank and in hand - church	237,199		3,318	1,601	242,118
Cash at bank and in hand - organisations	54,366				54,366
Current liabilities	(13,632)				(13,632)
Net Assets at 31 December 2025	<u>336,891</u>	<u>-</u>	<u>3,318</u>	<u>1,601</u>	<u>341,810</u>

	General £	Designated £	Restricted £	Endowment £	Total £
Fixed assets	50,854				50,854
Current assets					
Stock - organisations	1,057				1,057
Debtors	11,232				11,232
Cash at bank and in hand - church	192,243	100,000	3,318	1,601	297,162
Cash at bank and in hand - organisations	46,906				46,906
Current liabilities	(14,375)				(14,375)
Net Assets at 31 December 2024	<u>287,917</u>	<u>100,000</u>	<u>3,318</u>	<u>1,601</u>	<u>392,836</u>

Cults Parish Church

Notes forming part of the financial statements for the year ended 31 December 2025

12 Movements in funds

	As at 1 January 2025	Incoming resources	Outgoing resources	Transfers	As at 31 December 2025
	£	£	£	£	£
Unrestricted funds					
Designated Fabric Fund	100,000			(100,000)	0
General Fund	239,954	213,918	(272,324)	100,000	281,548
Organisations	47,963	84,735	(77,355)		55,343
	387,917	298,653	(349,679)	0	336,891
Restricted funds					
Grant Family Fund	3,318				3,318
Endowment funds					
Maggie & Sidney Reid Bequest	1,601				1,601
Total funds	392,836	298,653	(349,679)	0	341,810

	As at 1 January 2024	Incoming resources	Outgoing resources	Transfers	As at 31 December 2024
	£	£	£	£	£
Unrestricted funds					
Designated Fabric Fund	100,000				100,000
Designated Youth Fund	540			(540)	0
	100,540	0		(540)	100,000
General Fund	276,536	204,862	(241,984)	540	239,954
Organisations	47,142	74,996	(74,175)		47,963
	424,218	279,858	(316,159)	0	387,917
Restricted funds					
Grant Family Fund	3,318				3,318
Endowment funds					
Maggie & Sidney Reid Bequest	1,601				1,601
Total funds	429,137	279,858	(316,159)	0	392,836

Cults Parish Church

Notes forming part of the financial statements for the year ended 31 December 2025

Purposes of designated funds

Fabric Fund	These funds were set aside for extraordinary repairs and maintenance of Church properties
Youth Fund	For Junior Church and Youth Work

Purposes of restricted funds

Grant Family Fund	The trustees have set aside these funds for Choir and Junior Church
Appeal Fund	To complete the building and furnishing of new facilities and promote outreach in the community

Purposes of endowment funds

Maggie & Sidney Reid Bequest	For Fabric purposes
------------------------------	---------------------

13 Reconciliation of net movement in funds to net cash flow from operating activities	2025	2024
	£	£
Net movement in funds	(51,026)	(36,301)
Add back depreciation charge	14,011	17,104
Deduct interest income	(5,785)	(8,209)
Decrease in debtors	2,100	4,356
Decrease/(Increase) in stock - organisations	80	(126)
(Decrease) in creditors	(743)	(4,710)
Net cash used in operating activities	(41,363)	(27,886)

14 Collections for third parties	2025	2024
	£	£
Aberdeen Foyer: Nightstop	567	1,399
Abernecessities		60
Aberdeen Street Pastors	804	
Aberlour Childrens Charity	42	
Christian Aid East Africa Appeal		383
Christian Aid Middle East Appeal	342	313
Ekwendeni Hospital		386
Forget Me Not		316
Four Pillars	324	
Mary's Meals		1,209
Medecin Sans Frontieres	211	
Northsound Cash For Kids		1,437
Nazareth Trust	1,064	
Poppy Scotland	333	249
Somebody Cares	1,064	
STV Big Breakfast	59	
Collections for third parties	4,810	5,752

In addition to the collections noted above, church organisations also raised and donated £4,308 to local, regional and international charities during the year. Over £829 was raised by members during Christian Aid Week and over £2,439 was raised by Christian Aid at fund raising events which were supported by members.

15 Volunteers

In common with all congregations of the Church of Scotland, the congregation benefits from the contribution made by volunteers who give their time and talents willingly for the benefit of the Church. The areas of congregational life which rely on the contribution of volunteers are many and varied and much of the activity would be unable to continue were it not for the commitment shown.