

Charities Number: SC025685

**Aberdeen Church Of Christ
Financial Statements
For The Year Ended 31 December 2024**

Aberdeen Church of Christ

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Aberdeen Church Of Christ

Trustees' Annual Report and Accounts for the year ended 31 December 2024

Scottish Charity Number SC025685

Current Trustees



Contact Address



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.

We have continued to allow the building to be used by the Care Hub, a local charitable group who provide hot meals, clothing and other items to disadvantaged people. This group is experiencing some difficulties with diminishing interest from volunteers and abusive behaviour from some of the service users. They are reviewing the situation and anticipate restricting or perhaps discontinuing their use of the building. We continue 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.

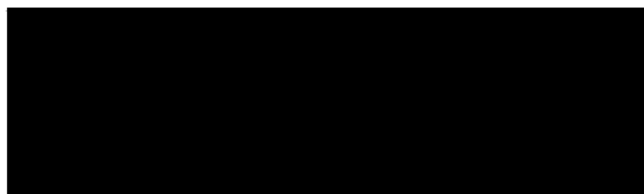
Reserves

The charity generated a deficit of £16,929 (2023 surplus £14,880) which is detailed in the attached financial statements.

At the year end the total of unrestricted reserves held by the charity were £66,007. Of this £1 has been designated by the trustees to support evangelists in the area and £51,933 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



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 2024 which are set out on pages 4 to 6.

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.

Aberdeen Church of Christ

Receipts and Payments Accounts for the year ended 31 December 2024

	2024	2023
	£	£
<u>Receipts</u>		
Donations Received	33,330	47,263
Deed of Covenant Receipt	5,017	4,432
Interest Received	1,504	-
Loan Repayment	4,800	400
Total Receipts	<u>44,651</u>	<u>52,095</u>
<u>Payments</u>		
Charitable Donations made	12,490	9,143
Utilities	5,628	6,372
Insurance	3,411	2,977
Travel	975	-
Sundry Expenses	2,720	1,122
Support for Local Evangelists	1,200	1,800
Building Maintenance	28,656	251
Loan advanced	6,500	10,280
Care Hub expenses	-	5,270
Total Payments	<u>61,580</u>	<u>37,215</u>
 Surplus / (Deficit) for Year	 <u><u>(16,929)</u></u>	 <u><u>14,880</u></u>

All funds are unrestricted

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

Aberdeen Church of Christ

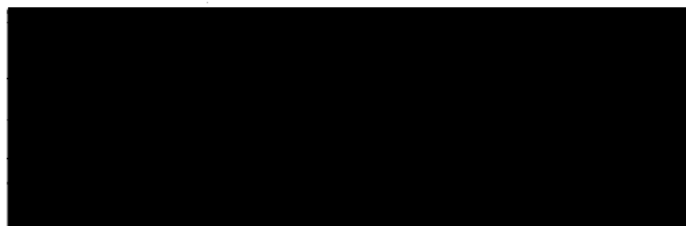
Statement Of Balances As At 31 December 2024

	2024 £	2023 £
<u>Bank and Cash in Hand</u>		
Opening balance	82,936	68,056
Surplus/(Deficit) for year	(16,929)	14,880
Closing balance	<u>66,007</u>	<u>82,936</u>
<u>Reserves</u>		
General funds	14,073	8,053
Designated evangelist fund	1	51
Designated building fund	<u>51,933</u>	<u>74,832</u>
	<u>66,007</u>	<u>82,936</u>
<u>Assets</u>		
Church building - per trustees valuation	160,000	160,000
Benevolence loan	<u>12,480</u>	<u>10,280</u>
	<u>172,480</u>	<u>170,280</u>
<u>Liabilities</u>		
Charitable Donation	<u>-</u>	<u>30</u>
	<u>-</u>	<u>30</u>

All funds are unrestricted

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

Approved by the trustees on the30.07.25..... and signed on their behalf:



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.