Kirkcaldy Spiritualist Centre

Scottish Charity No: SC023823

Annual Report & Accounts

For the year ended

31 December 2025

Chris Smith BSc (Hons) FCIE
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Trustees' Annual Report
For the year ended 31 December 2025

The charity trustees present their report together with the financial statements and the Independent Examiner's report for the year ended 31 December 2025.

Reference & Administrative Information

The registered name of the charity is Kirkcaldy Spiritualist Centre

Scottish Charity Number SC023823

The charity's address is:

Victoria House, 13 Kirk Wynd, Kirkcaldy, Fife KY1 1EH

The charity trustees are, or were during the period of this report:

Wendy Martin – President
Michelle Christie – Vice President
Avril Castle-Smith - Secretary
Jacqui Earle - Treasurer
Catrina Nicol
Janet Campbell
Nathan Christie

Structure, Governance and Management

The Kirkcaldy Spiritualist Centre is an unincorporated voluntary association established in 1994 and affiliated to the Spiritualists National Union (SNU).

The Centre is managed by a committee whose members are elected by the membership at an AGM or appointed by the committee. Committee members serve until the close of the next AGM and may stand for re-election.

Objectives and Activities

Purposes of the charity

The purposes of the Centre are to:

- Promote SNU Spiritualism
- Hold public religious services of worship
- Provide education in the principles of SNU Spiritualism

Main activities

To further its charitable purposes, the Kirkcaldy Spiritualist Centre:

- Holds weekly services, demonstrations of mediumship and awareness and development groups or circles
- Offers spiritual healing and private sittings
- Runs workshops and special events on various aspects of Spiritualism including training in spiritual healing
- Operates a lending library and Baby Bank
- Provides support especially in times of bereavement

Achievements & Performance

Last year was a year where we focussed on increasing numbers of people attending both our Sunday & Monday service.
To achieve this we

- Set up a new website.
- Increased visibility of visiting mediums on our Facebook platform.
- Increased awareness of open days.
- Held specialized events
- Increase in room rentals
- Increase in advertising via social media

This has improved our Monday night attendance by approximately 10% and Sunday by 5%.

We have now set up our in-house shop with all profit going into the church funds. This is still a work in -progress as we need to raise more funds to purchase stock.

We increased our membership with an additional 5 members joining us in 2025.

Financial Review

The Centre's income was primarily from donations and fundraising activities. With income of £10,973 and expenditure of £9,867 the Centre had a surplus for the year of £1,106. The surplus was added to the reserves brought forward from the previous year.

Reserves policy

At the 31 December 2025, the Centre held a general reserve of £34,437. This reserve is held to ensure that all liabilities can be paid as they fall due and that funds are available for the essential maintenance and repair of the Centre.

Approved by the charity trustees on the 7/9/2026 and signed on their behalf by:

W Mart

Wendy Martin - President

Kirkcaldy Spiritualist Centre **Scottish Charity No: SC023823**

Independent Examiner's Report

I report on the financial statements of the charity for the year ended 31 December 2025 which are set out on pages 8 to 12.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 ("the 2006 Regulations").

I have satisfied myself that the charity is not subject to audit under Regulation (10)(1)(d) of the 2006 Regulations and is eligible for independent examination. I have therefore examined the charity's accounts as required under section (44)(1)(c) of the 2005 Act and Regulation 11 of the 2006 Regulations. In carrying out my examination I have followed the guidance issued to independent examiners by the Office of the Scottish Charity Regulator (OSCR).

My role is to state whether any material matters have come to my attention giving me cause to believe that:

1. the accounting records were not kept as required by section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Regulation 9 of the 2006 Regulations; or
4. there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the areas listed above and I have found no other matters that require drawing to your attention.

Chris Smith FCIE
Glascairn Cottage
Aytounhill
Cupar
KY14 6JH

Date: 12/4/26

Statement of Receipts & Payments
For the year ended 31 December 2025

	Note	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
Receipts from:		£	£	£	£
Donations	3	4,885	100	4,985	4,513
Fundraising	4	4,170	63	4,233	3,562
Trading	5	637	12	649	863
Interest		762	-	762	745
Charitable activities	6	344	-	344	463
Total receipts		10,798	175	10,973	10,146
Payments for:					
Fundraising		449	-	449	59
Charitable activities	7	8,701	497	9,198	14,512
Independent examination		220	-	220	195
Total payments		9,370	497	9,867	14,766
Surplus/(deficit)		1,428	(322)	1,106	(4,620)

Kirkcaldy Spiritualist Centre **Scottish Charity No: SC023823**

Statement of Balances
At 31 December 2025

	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
	£	£	£	£
Opening bank & cash balances	33,009	1,015	34,024	38,644
Surplus/(deficit)	1,428	(322)	1,106	(4,620)
Closing bank and cash balances	34,437	693	35,130	34,024

Assets

Land & buildings	Unrestricted	110,000	110,000
Fixtures and fittings	Unrestricted	1,331	1,331

Liabilities

None

Approved by the charity trustees on the 7/9/2026 .....and signed on their behalf by:

W. Martin

Wendy Martin - President

1. Basis of Accounting and Policies

These accounts have been prepared on the Receipts & Payments basis in accordance with:

(a) The Charities & Trustee Investment Act (Scotland) Act 2005, and
(b) The Charities Accounts (Scotland) Regulations 2006 (as amended).

Income and expenditure is recognised when received or disbursed.

The Charity maintains:
(a) A general unrestricted fund for the day-to-day running of the charity which is expendable at the discretion of the management committee in furtherance of the charity's objects, and
(b) A restricted fund that consists of monies received from sponsors which relate to a specific project and are donated or raised to fund a particular purpose. During 2025 the Charity maintained one restricted fund – The Baby Bank, to provide low-income mothers with supplies to help care for their babies.

2. Trustee Remuneration & Expenses

No trustees or connected people received any remuneration during the year (2024: Nil).

No expenses were paid to any trustees (2024: Nil).

3. Donations	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
	£	£	£	£
Collections	4,496	-	4,496	3,636
Circles	246	-	246	176
Healing donations	28	-	28	55
General donations	115	100	215	646
Total	4,885	100	4,985	4,513

Notes to the Financial Statements
For the year ended 31 December 2025

4. Fundraising income

	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
	£	£	£	£
Raffles	1,847	-	1,847	1,611
Private sittings	1,393	-	1,393	-
General fundraising	930	63	993	1,951
Total	4,170	63	4,233	3,562

5. Trading income

	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
	£	£	£	£
Rental	594	-	594	814
Shop	43	12	55	49
Total	637	12	649	863

6. Receipts from charitable activities

	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
	£	£	£	£
Membership	-	-	-	25
Sundries	344	-	344	438
Total	344	-	344	463

7. Payments for Charitable Activities

	Unrestricted Funds	Restricted Funds	2025 Total	2024 Total
	£	£	£	£
Speakers Mediums	1,974	-	1,974	2,179
Membership fees	180	-	180	50
Advertising	61	-	61	65
Sundries	613	-	613	1,044
Insurance	1,256	-	1,256	1,178
Repairs & maintenance	349	-	349	2,473
Utilities	4,070	-	4,070	4,834
Stationery	68	-	68	558
Window cleaning	91	-	91	84
Housekeeping	39	-	39	316
Donations to Cystic Fibrosis	-	-	-	150
Baby Bank	-	497	497	1,581
Total	8,701	497	9,198	14,512

8. Movement in Restricted Funds

Fund	Opening balance	Income	Expenditure	Transfers	Closing balance
	£	£	£	£	£
Baby Bank	1,015	175	497	-	693
Total	1,015	175	497	-	693