

OSCr

Trustees' Annual Report for the period

Period start date				Period end date			
From	Day	Month	Year	To	Day	Month	Year
	01	01	2025		31	12	2025

Office of the Scottish Charity Regulator

Reference and administration details

Charity name

Progressive Spiritualist Church

Other names charity is known by

Registered charity number

SC 023828

Charity's principal address

7 ARTILLERY LANE
DUNDEE

Postcode

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	ALEXANDER S CHRISTIE	PRESIDENT		
2	ANDREA FINDLAY	SECRETARY		
3	VALERIE METHVIN	TREASURER.		
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

Unincorporated Association

Trustee recruitment and appointment

Members of the Centre

Objectives and activities

Charitable purposes

To extend benevolence

Summary of the main activities
in relation to these objects

Collections, donations and other fund raising activities at various meetings

APPENDIX 1

Achievements and performance

Summary of the main achievements of the charity during the financial period

Donations made to various bodies

Financial review

Brief statement of the charity's policy on reserves

We seek to maintain a minimum balance that will allow us to continue our good works

None

None

Details of any deficit

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)



President

A S Christie



Secretary

Andrea Findlay

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	103,818				103,818	102,856
	Surplus / (deficit) shown on receipts and payments account	716				716	962
						-	
						-	
	Cash and bank balances at end of year	104,534	-	-	-	104,534	103,818
	(Agree balances with receipts and payments account(s))						

Categories	Details	Fund to which asset belongs	Market valuation to nearest £	Last year to nearest £
B2 Investments				
		Total	-	-

Categories	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	-	-	-

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

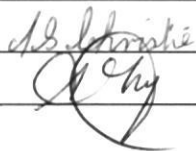
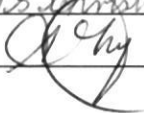
Categories	Details	Fund to which liability relates	Amount due (estimate) to nearest £	Last year to nearest £
B5 Contingent liabilities				
		Total	-	-

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

Signature

Print Name

Date of
approval

	ALEXANDER S CHRISTIE	25.2.26
	ANDREA FINDLAY	25.2.26

OSCr

Office of the Scottish Charity Regulator

Independent examiner's report on the accounts

Report to the trustees/members of

Charity name

Progressive Spiritualist Church

Registered charity number

SC023828

On the accounts of the charity for the period

Period start date			Period end date		
Day	Month	Year	Day	Month	Year
01	01	2025	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) (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. 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:

James Gardiner Robertson

Date:

26th January 2026

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

Address:

17 Dryburgh Street
Dundee
DD2 2SS

Progressive Spiritualist Church

Scottish Charity Number SCO23828

Annual Report and Accounts

For the year ended 31st December 2025

Progressive Spiritualist Church

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Progressive Spiritualist Church

Trustees

President Alexander S Christie

Secretary Andrea Findlay

Treasurer Valerie Methvin

Charity Number SCO23828

Independent
Examiner James Robertson
 OATS Business Consultancy Ltd
 17 Dryburgh Street
 Dundee
 DD2 2SS

Bankers Virgin Money
 7/8 High Street
 Dundee
 DD1 1SS

Progressive Spiritualist Church

Report of the Trustees

For the year ended 31st December 2025

Charitable Status

The charity is an incorporated association, registered as a Scottish Charity on 14th July 1995. The charity is governed by its Church Manual.

Trustees

New trustees are appointed through a ballot of its members. There are no formal procedures in place for training new trustees, however trustees are made aware of the main objectives of the charity and advised of what is required of them to carry out their role.

Objectives and Activities

The charity's objectives and principal activities are to promote the advancement of religion.

Summary of Financial Position of the Charity

The charity made a profit during the year of £716, increasing the funds carried forward to £104534

Reserves Policy

There is currently no formal reserves policy in place. The funds held by the charity are for unrestricted purposes and have been built up over many years.

Trustees Responsibilities

Best practice applicable to charities in Scotland requires the trustees to prepare the financial statements each financial year which give a true and fair view of the charity's financial position at the year end. In preparing the financial statements, giving a true and fair view, the trustees should:-

- A select suitable policies and apply them consistently
- b make judgements and estimates which are reasonable and prudent
- c state whether applicable accounting standards and statement of recommended practice have been followed, subject to any departures disclosed and explained in the financial statements.
- d prepare financial statements on a going concern basis unless it is appropriate to presume the charity will not continue in operation.

Progressive Spiritualist Church

Report of the Trustees (cont.)

For the year ended 31st December 2025

The trustees are responsible for keeping accounting records which disclose, with reasonable accuracy at any time, the financial position of the charity and which enable them to ensure the financial statements comply with applicable laws and regulations. They are also responsible for the safeguarding of the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The report was approved by the trustees on 25.02.26.....

And signed on its behalf by *A S Christie*.....

A S Christie
President

Progressive Spiritualist Church

Independent Examiner's Report

For the year ended 31st December 2025

To the Trustees of Progressive Spiritualist Church

The Charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Act 2006. The Charity's trustees consider that the audit requirements of the regulation 1(1)(a) to (3) of the Accounts Regulations does not apply.

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.

In the course of my examination, no matter has come to my attention 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 Regulation, 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 to which in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

James G Robertson



Independent Examiner

Date: 26th January 2026

OATS Business Consultancy Ltd
17 Dryburgh Street
Dundee
DD2 2SS

Dundee Progressive Spiritualist Church

INCOME & EXPENDITURE ACCOUNT

for the year ended 31st December 2025

		2025		2024	
		£	£	£	£
<u>Receipts</u>	Admissions	6193		7088	
	Membership	190		460	
	Xmas Raffle & tickets	0		352	
	Charity	1577		1253	
	Donations	94		95	
	Interest on SNU Invest Acct	0		0	
	Refreshments/Special Events	0		0	
	Total Receipts		8054		9248
<u>Payments</u>	Rent	3520		4380	
	SNU	125		180	
	Mediums	1750		1578	
	Sundry Expenses	103		191	
	Insurance	204		204	
	Secretary's expenses (stationery)	0		104	
	Computer costs	170		0	
	Flowers	0		43	
	Christmas buffet	166		161	
	Altar covering	0		145	
	Donations	1200		1200	
	Professional Fees	100		100	
	Total Payments		7338		8286
<u>SURPLUS/(DEFICIT)</u>			716		962
Total Funds brought forward			103818		102856
<u>Total Funds carried forward</u>			104534		103818

J. Roberts
AUDITOR
26/1/26.

Dundee Progressive Spiritualist Church

BALANCE SHEET

as at 31st December 2025

	2025		2024	
	£	£	£	£
Fixed Assets		0		0
Current Assets				
Virgin Money	16322		15606	
Cash in hand	0		0	
SNU Invest Fund	253		253	
SNU Deposit Fund	0		0	
SNU Deposit Fund	<u>87959</u>		<u>87959</u>	
		104534		103818
Current Liabilities		0		0
Net Current Assets		104534		103818
Total Assets		104534		103818
Represented by:-				
Accumulated Funds b/f		103818		102856
Income & Expenditure Surplus/Deficit		716		962
Accumulated Funds c/f		104534		103818

Dundee Progressive Spiritualist Church

Accounts for year ended 31st December 2025

Notes

1 SNU Investment Fund (1) £ 252.69 + SNU Investment Fund (2) £87959.60 = £ 88212.29

2 Charity donations - £1200.00 in total
consists of:-

Foodtrain	£300
Angus Cat Rescue	£300
Boomerang	£300
Dundee Carers Group	£300

3 Closing bank accounts are:-

Virgin Money	£ 16322.31
Cash in hand	£ 0.00
SNU Investment Fund (1)	£ 252.69
SNU Investment Fund (2)	£ 87959.60

Total £104534.60