GLASGOW ASSOCIATION OF SPIRITUALISTS
Scottish Charity Number SC005881

ACCOUNTS FOR THE YEAR ENDED 31st DECEMBER 2024

DONALD J SHANKLAND CA
CAERLEE
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MILNGAVIE
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TRUSTEES' ANNUAL REPORT

YEAR ENDED 31ST DECEMBER 2024

Current managing trustees (Committee)

Sean Taylor
Mary Waterston
Michelle Thomson
Anna Duncan
Jacqui Buik

Other managing trustees during the year

Contact address

6/7 Somerset Place
Glasgow
G3 7JT

Recruitment and appointment of managing trustees

All of the Association's managing trustees are appointed and reappointed by qualifying members at our Annual General Meeting, which is held in March/April each year.

Governing document

The Association is a charitable unincorporated association. The purposes and administration arrangements are set out in accordance with the provisions of the Memorandum and Articles of

Association and Bye-laws of the Spiritualists' National Union in our terms of our Affiliation. The Spriritualists' National Union is a charity registered in England. Registration number: 261898 and acts as our parent body and a trustee.

Charitable purposes

The objects of the Association are:

(i) The advancement of the religion and religious philosopy of Sprititualism on the basis of the Seven Principles;

(ii) the holding of religious services for public worship;

(iii) the training of all in the priciples of the religion, religious philosophy and science of Spiritualism;

(iv) such charitable objects as may be decided upon from time to time by Special Resolution of the Full Members in General Meeting. No object shall be included which is inconsistent with the statues of the Church as a religious charity.

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31ST DECEMBER 2024

Activities and achievements

We continue to have a divine service on a Sunday morning. This is well attended and is followed by healing clinics and private sittings. We also plan to introduce a Wednesday afternoon service.
We have re-introduced out training programme, which includes workshops and mentoring sessions, and our well-attended Friday evening Awareness Group, which serves a number of productive purposes:

(i) it provided a firm stepping stone for the development of our Mediums of the future;

(ii) it offers good background information for those wishing to research Spiritualism and points them in the right direction should they wish to further their own abilities.

(iii) it allows newcomers to understand the subject - some of whom go on to become church members.

The price of the new roofs has risen because of the price of materials, so we are still holding fundraising events to raise monry and applying for more grants. The church is still preparing its own literature to accompany galleries of pioneers and provide other information of historical significance. There have been hold-ups, but we hope to have three books on sales before the end of 2024. We are also working on talks/

The trustees did not receive any remuneration or expenses during the year.

Reserves

As a result the Association held total cash funds of £29923 at the year end.

The managing trustees consider this sum will enable them to continue to run the Association at the current subscription rates for the forthcoming year.

Approved by the Trustees and signed on their behalf by

S.M. Taylor

Sean Taylor

President

Date: 1.10.26

GLASGOW ASSOCIATION OF SPIRITUALISTS

REPORT OF THE INDEPENDENT EXAMINER

To the Trustees and Members of the Glasgow Association of Spiritualists on the Financial Statements for the Year Ended 31st December 2024 set out on pages 5 to 7.

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 ("the 2005 Act") and the Charities Accounts (Scotland) Regulations 2006 (as amended)("the 2006 Regulations"). The charity's trustees consider that the audit requirement of Regulation 10(1)(d) of the 2006 Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1)(C) of the 2005 Act and to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination is carried out in accordance with Regulation 11 of the 2006 Regulations. 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 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:-
   a) to keep accounting records in accordance with section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Regulations, and
   b) to prepare accounts which accord with the accounting records and comply with Regulation 9 of the 2006 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



Donald J Shankland
Chartered Accountant
Caerlee'
4 Shaw Road
Milngavie
Glasgow G62 6LU
8th May 2025

GLASGOW ASSOCIATION OF SPIRITUALISTS

STATEMENT OF RECEIPTS AND PAYMENTS

YEAR ENDED 31ST DECEMBER 2024

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
Receipts					
Voluntary Receipts					
Donations and Gift Aid		3,498	7,842	11,340	9,046
Legacy		0		0	0
Receipts from Shop and Tearoom		2,178		2,178	2,910
SNU Investment a/c Interest		1,432		1,432	1,171
Receipts from Charitable Activities					
Membership Fees		915		915	708
Collections and Income from Sittings		10,506		10,506	13,285
Sundries		52		52	0
Total Receipts		18,581	7,842	26,423	27,120
Payments					
Cost of Fundraising					
Payments re Shop and Tearoom		615		615	1,407
Cost of Charitable Activities		2,748		2,748	3,148
Governance Costs		16,664		16,664	14,741
Building Refurbishment Costs			50,319	50,319	4,706
Total Payments		20,027	50,319	70,346	24,002
Surplus / (Deficit) for the Year		(1,446)	(42,477)	(43,923)	3,118
Transfer Between Funds					0
Surplus / (Deficit) for the Year		(1,446)	(42,477)	(43,923)	3,118

The Notes on pages 7 & 8 form an integral part of these accounts

	Notes	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 £
FUNDS RECONCILIATION					
Cash at Bank and on Hand as at 01/01/2024		67,214	6,648	73,862	70,744
Surplus / (Deficit) for the Year		(1,446)	(42,477)	(43,923)	3,118
Cash at Bank and on Hand as at 31/12/2024		**65,768**	**(35,829)**	**29,939**	**73,862**
Bank and Cash balances					
Cash on Hand				824	813
Bank Current Account				5,873	14,301
Bank Current Account				229	0
SNU Depost Account				257	253
SNU Trust Investment Account				10,559	7,411
SNU Trust 95 Day account				12,248	51,084
				29,989	**73,862**
Other Assets					
Property			1,130,000		1,130,000
Stock - Shop and Tearoom		88		88	139
Debtors			5561	5,561	0
Prepayments		392		392	375
Gift Aid Accrued on Donations at Year end					
		480	**1,135,561**	**6,041**	**1,130,514**
Liabilities					
Independent Examiner's Fee		1,500		1,500	750
Accruals			15,344	15,344	0
		1,500	**15,344**	**16,844**	**750**

The Financial Statements on pages 5 to 8 were approved by the Trustees on 8th May 2025 and signed on their behalf by

Mary Waterston

Mary Waterston Treasurer

Trustee

S.M. Taylor

Sean Taylor President

Trustee

8th May 2025

The notes on page 7 form part of these accounts.

GLASGOW ASSOCIATION OF SPIRITUALISTS

BALANCE SHEET AS AT 31ST DECEMBER 2024

	Notes	2024 £		2023 £	
Fixed Assets					
Property			1,130,000		1,130,000
			1,130,000		1,130,000
Current Assets					
Bank and Cash		6,927		15,115	
SNU Bonds and Deposit Account		23,064		58,749	
Stock		88		139	
Debtors		5,953		375	
		36,031		74,378	
Creditors: Amounts falling due within one year		16,844		750	
Net Current Assets			19,187		73,628
Net Assets			**1,149,187**		1,203,628
Represented by					
Unrestricted Fund			(2,174)		6
Restricted Funds			1,151,362		1,203,622
			1,149,187		1,203,628

The Receipts and Payments Accounts format as stipulated by OSCR defines the Statement of Balances as shown on page 6. The above Balance Sheet shows the figures as they would appear in the traditional format

GLASGOW ASSOCIATION OF SPIRITUALISTS

NOTES TO BALANCE SHEET AS AT 31ST DECEMBER 2024

Reconciliation of Funds to Receipts and Payments Account

	2024			2023		
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
Brought Forward	6	1,203,622	1,203,628	(6,527)	1,206,275	1,199,748
Prior Year adjistment	49					
Add Surplus /(Deficit) for Year						
Adc per Receipts and Payments Accoun	(1,446)	(42,477)	(43,923)	5,771	(2,653)	3,118
Adc Increase in Property Valuation		0	0		0	0
Add : Increase /(Decrease)						
in Debtors		5,561	5,561		0	0
in Stock	(51)		(51)	(69)		(69)
in Prepayments	17		17	81		81
in Accruals	(750)	(15,344)	(16,094)	750		750
	(2,174)	**1,151,362**	**1,149,138**	**6**	**1,203,622**	**1,203,628**

Movement in Individual Restricted Funds

	Reserved Fund 2024 £	Building Fund 2024 £	Education Fund 2024 £	Lyceum Fund 2024 £	Total 2024 £	Total 2023 £
Receipts						
Donations and gift Aid		7,842			7,842	2,053
Grants Receivable		5,561			5,561	0
	0	13,403	0		13,403	2,053
Payments						
Work Carried Out		50,319			50,319	4,706
Accrual for Additional Work		15,344			15,344	0
					0	0
	0	65,663	0	0	65,663	4,706
Surplus for Year	0	(52,260)	0	0	(52,260)	(2,653)
Unrealised Gain on Investments					0	0
Net Movement in Funds	0	(52,260)	0	0	(52,260)	(2,653)
Balance brought forward	323,185	855,196	23,584	1,657	1,203,622	1,206,275
Balance carried forward	323,185	802,936	23,584	1,657	1,151,362	1,203,622