

CHURCH OF THE SPIRIT
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2025
CHARITY NUMBER: SC023815

CHURCH OF THE SPIRIT
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST DECEMBER 2025

CONTENTS

	Page
Trustees' Annual Report	1
Independent Examiner's Report	2
Statement of Balances	3
Statement of Receipts and Payments	4
Notes to the Accounts	5

CHURCH OF THE SPIRIT

CHARITY NUMBER SC023815

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2025

The Trustees have pleasure in presenting their report and financial statements of the charity for the year ended 31st December 2025.

Current Trustees

Mrs Margaret Hall (President)
Ms Glad Imrie (Vice President)
Miss Angela Hall (Treasurer)

Contact Address

Church of The Spirit
142 Nethergate
Dundee
DD1 4EA

Contact Details

Telephone 07973971520

Recruitment and Appointment of Trustees

All trustees are appointed or reappointed by vote of the members at our Annual General Meeting which is held each year. Training of new trustees is given by serving trustees.

Governing Document

Church of The Spirit is a charitable unincorporated association and its purpose and administration arrangements are set out in our constitution and affiliation to the Spiritualist National Union.

Charitable Purposes

Our purpose is to provide religious services of worship to members of the public, to offer healing services, provide funeral services and naming services.

Main Activities

Weekly services are offered to the public on Sundays 11:00am and Wednesdays 1:30pm. Healing services are offered on Wednesdays 12:15pm - 1:00pm and on Sunday mornings between 10:00am - 10:45am. Support is provided to members and visitors by promoting Spiritualist National Union seven principles. Development is offered to members through group classes on Spiritualist beliefs. Workshops and evenings of mediumship are offered. Regular development groups are offered promoting meditation. Funeral services and naming services are offered to the public.

Achievements and Future Plans

There were no activities outwith the main activities above.
We are hoping to start a meditation group this year.

Risk Assessment

During the year we have carried out a risk assessment of the premises in relation to fire, health and safety requirements and have addressed a few areas.

Trustee Remuneration Expenses

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

Reserves

The SNU capital investment matured during 2024. £70,901 to be reinvested with SNU and £766 in the deposit.

CHURCH OF THE SPIRIT

CHARITY NUMBER SC023815

TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 31ST DECEMBER 2025
Continued

Financial Review

This year has resulted in an overall surplus of £984. This is attributed mainly to offerings from services.

Donated Facilities and Services

The independent examiner has acted on a voluntary basis and made no charge for their services.

Approved by all the trustees and signed on their behalf.

Signature M. Hall
Mrs Margaret Hall
President & Trustee

Date 1-9-26

INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS TO THE TRUSTEES OF

CHURCH OF THE SPIRIT

CHARITY NUMBER SC023815

YEAR ENDED 31ST DECEMBER 2025

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) (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 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

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



Date

01/09/26

David Stewart BA CA
Han & Co Accountants
61 Scott Street
Dundee
DD2 2BA

CHURCH OF THE SPIRIT

STATEMENT OF BALANCES AT 31ST DECEMBER 2025

	UNRESTRICTED 31st DECEMBER 2025	UNRESTRICTED 31st DECEMBER 2024
	£	£
SNU Fixed Bond	70,901	70,901
TSB Current Account	7,479	6,188
SNU Deposit	766	766
Cash in Hand	158	465
	<u>79,304</u>	<u>78,320</u>

Summary of Financial Position

	£
Balance brought forward at 31st December 2024	78,320
Total Receipts for year to 31st December 2025	6,290
Total Payments for year to 31st December 2025	(5,306)
Balance carried forward at 31st December 2025	<u>79,304</u>

These financial statements have been prepared in accordance with the Terms of the Charities and Trustee Investment (Scotland) 2005 Act and The Charities Accounts (Scotland) Regulations 2006.

They have all been approved by all the Trustees and signed on their behalf:

Signature M. Hall
Mrs Margaret Hall
President & Trustee

Date 1-9-26

CHURCH OF THE SPIRIT

STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

	NOTE	UNRESTRICTED 31st DECEMBER 2025	UNRESTRICTED 31st DECEMBER 2024
<u>Receipts</u>			
		£	£
Offerings		5,544	4,416
Shop		251	156
Fundraising	8	-	-
Membership Fees		300	240
Donations	5	170	199
Misc Income	6	20	899
Interest	7	5	516
		<u>6,290</u>	<u>6,426</u>
<u>Payments</u>			
Payments for charitable activities:-			
Mediums		1,590	1,803
SNU Affiliation		125	125
Electricity		1,819	1,309
Repairs & Renewals		-	-
Insurance		1,164	1,100
Sundries	9	225	426
Total payments for charitable activities		<u>4,923</u>	<u>4,763</u>
Payments for Fundraising:-			
Refreshments		383	155
Total payments for Fundraising		<u>383</u>	<u>155</u>
Governance costs:-			
Independent Examiner		-	-
Total Governance costs		<u>-</u>	<u>-</u>
Social Functions:-			
Other		-	-
Total payments for Social Functions		<u>-</u>	<u>-</u>
Total Payments		<u>5,306</u>	<u>4,918</u>
Surplus/(Deficit) for year		<u><u>984</u></u>	<u><u>1,508</u></u>

CHURCH OF THE SPIRIT

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31ST DECEMBER 2025

1. FUNDING

All funding is unrestricted.

2. REMUNERATION

No remuneration was paid to any trustee or person connected to a trustee.

3. EXPENSES

No expenses were paid to any trustee or person connected to a trustee.

4. TRANSACTIONS BETWEEN TRUSTEES

There were no transactions between trustees or connected persons and no balance outstanding at the year end.

5. DONATIONS RECEIVED (all unrestricted)

	<u>2025</u>	<u>2024</u>
January	-	-
February	9	-
March	5	-
April	63	-
May	9	33
June	-	-
July	13	149
August	-	-
September	18	12
October	34	-
November	19	-
December		5
	<u>170</u>	<u>199</u>

6. MISC INCOME

Refund from Hydro	-	-
Circles/Development	-	899
SNU 500	20	-
SIDC Grant	-	-
	<u>20</u>	<u>899</u>

7. INTEREST RECEIVED

SNU Fixed Bond	5	516
	<u>5</u>	<u>516</u>

8. FUNDRAISING INCOME

Special Demonstrations	-	-
	<u>-</u>	<u>-</u>

9. SUNDRY EXPENDITURE

Misc small items	200	366
SNU 500 Club	25	60
Committee / Class A	-	-
	<u>225</u>	<u>426</u>