REGISTERED CHARITY NUMBER: SC041289

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31st December 2025

for

Dumfries Spiritualist Church

Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

Dumfries Spiritualist Church

Report of the Trustees
for the Year Ended 31st December 2025

The trustees present their report with the financial statements of the charity for the year ended 31st December 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The Church's main purpose is to promote SNU Spiritualism, defined as the religion and religious philosophy of Spiritualism, which recognises the Fatherhood of God, the Brotherhood of Man, the Communion of Spirits and the Ministry of Angels, the Continuous Existence of the Human Soul, Personal Responsibility, Compensation and Retribution Hereafter for all the Good and Evil Deeds done on Earth and Eternal Progress open to every Human Soul.'

Volunteers

The Church relies on the general committee to volunteer their time to help prepare for and run the Services.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The church continues to provide fortnightly services and this year has seen a 30% increase in attendees which is encouraging for the committee and members. The costs incurred in running the service remains to be maintained as low as possibly can be, with the main costs being rent and medium fees, both of which are necessary to provide the service we offer. Investments of funds resulted in a good interest return which help boost he profitability of the Church. No assets or other significant purchases were made in the year and we continue to advertise our services through Facebook and other avenues to increase footfall.

FINANCIAL REVIEW

Reserves policy

As a result of the surplus for the year of £967 (2024: Deficit £168), the Church held unrestricted funds of £79,777 (2024: £78,810) at the year end.

We aim to maintain reserves at a level which is at least equivalent to £8,000 which would enable us to cover annual expenses for a year and any one off expenses in the event of any unforeseen circumstances.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The Church is an unicorporated trust, constituted under the Rules of the Spiritualist's National Union and is a registered Scottish charity, number SC041289.

Recruitment and appointment of new trustees

In accordance with the terms of the SNU Rule Book there must be a minimum of six trustees, with further increases in numbers as the church members see fit. New trustees are appointed by a majority vote of existing members. Trustees retire from post by giving notice in writing.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

SC041289

Principal address

c/o 7 Murdoch Close
Dalbeattie
DG5 4UP

Trustees

A Hammond
Ms N Irving
C Little
J White
J White
K McGahan
D Halliday (appointed 1.1.25)
L McQueen (appointed 1.1.25)

REFERENCE AND ADMINISTRATIVE DETAILS
Independent Examiner
David R Mitchell, BA, CA
Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

Approved by order of the board of trustees on 6th October 2026 and signed on its behalf by:

K McGahan - Trustee

Dumfries Spiritualist Church

Statement of Financial Activities
for the Year Ended 31st December 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		1,905	1,476
Investment income	2	2,475	2,766
Total		4,380	4,242
EXPENDITURE ON			
Raising funds		(714)	-
Charitable activities			
Promotion of SNU Spiritualism		4,127	4,310
Other		-	100
Total		3,413	4,410
NET INCOME/(EXPENDITURE)		967	(168)
RECONCILIATION OF FUNDS			
Total funds brought forward		78,810	78,978
TOTAL FUNDS CARRIED FORWARD		79,777	78,810

The notes form part of these financial statements

Dumfries Spiritualist Church

Balance Sheet
31st December 2025

	Notes	2025 Unrestricted fund £	2024 Total funds £
CURRENT ASSETS			
Cash at bank and in hand		80,047	79,080
CREDITORS			
Amounts falling due within one year	6	(270)	(270)
NET CURRENT ASSETS		79,777	78,810
TOTAL ASSETS LESS CURRENT LIABILITIES		79,777	78,810
NET ASSETS		79,777	78,810
FUNDS	7		
Unrestricted funds		79,777	78,810
TOTAL FUNDS		79,777	78,810

The financial statements were approved by the Board of Trustees and authorised for issue on 6th October 2026 and were signed on its behalf by:

K McGahan - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements
The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

Income
All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure
Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation
The charity is exempt from tax on its charitable activities.

Fund accounting
Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	2025	2024
	£	£
Deposit account interest	2,475	2,766

3. INDEPENDENT EXAMINER

	2025	2024
	£	£
Independent examiner's fee	270	270

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st December 2025 nor for the year ended 31st December 2024.

Trustees' expenses

There were no trustees' expenses paid during the year ended 31st December 2025. (2024: nil)

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5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	1,476
Investment income	2,766
Total	4,242
EXPENDITURE ON	
Charitable activities	
Promotion of SNU Spiritualism	4,310
Other	100
Total	4,410
NET INCOME/(EXPENDITURE)	(168)
RECONCILIATION OF FUNDS	
Total funds brought forward	78,978
TOTAL FUNDS CARRIED FORWARD	78,810

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Other creditors	270	270

7. MOVEMENT IN FUNDS

	At 1.1.25 £	Net movement in funds £	At 31.12.25 £
Unrestricted funds			
General fund	78,810	967	79,777
TOTAL FUNDS	78,810	967	79,777

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	4,380	(3,413)	967
TOTAL FUNDS	4,380	(3,413)	967

continued...

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.1.24	Net movement in funds	At 31.12.24
	£	£	£
Unrestricted fund	78,978	(168)	78,810
TOTAL FUNDS	78,978	(168)	78,810

Comparative net movement in funds included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted fund	4,242	(4,410)	(168)
TOTAL FUNDS	4,242	(4,410)	(168)

The general fund is unrestricted and to be expended as and how the Trustees see fit in order to promote SNU Spiritualism.

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st December 2025.

Dumfries Spiritualist Church

Detailed Statement of Financial Activities
for the Year Ended 31st December 2025

	2025	2024
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	1,898	1,371
Subscriptions	7	105
	1,905	1,476
Investment income		
Deposit account interest	2,475	2,766
Total incoming resources	4,380	4,242
EXPENDITURE		
Charitable activities		
Mediums fees	1,114	1,109
Affiliation fees	85	80
Consumables	485	1,123
Sundries	150	-
	1,834	2,312
Other		
Donations	-	100
Support costs		
Management		
Travel	25	-
Postage and stationery	20	90
Rent	1,264	1,638
	1,309	1,728
Governance costs		
Independent examiner's fee	270	270
Total resources expended	3,413	4,410
Net income/(expenditure)	967	(168)

Independent Examiner's Report to the Trustees of Dumfries Spiritualist Church

I report on the accounts for the year ended 31st December 2025 set out on pages four to eight.

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 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's 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 the independent examiner's report
My examination was 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 seeking explanations from you as 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 connection with 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 to comply with Regulation 8 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.

David R Mitchell, BA, CA
The Institute of Chartered Accountants of Scotland

Farries Kirk & McVean
Dumfries Enterprise Park
Heathhall
Dumfries
DUMFRIESSHIRE
DG1 3SJ

6th October 2026

Dumfries Spiritualist Church

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for the Year Ended 31st December 2025

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