

Aberdeen Spiritualist Centre & Healing Sanctuary

(Recognized Scottish Charity SC007722)

Committee's Report and Statement of Accounts
for the year ended 31 December 2025

Peter Brown
Chartered Accountant

8 Meadowlands Drive
Westhill
Aberdeenshire
AB32 6EJ

Independent Examiner's Report to the Committee of Aberdeen Spiritualist Centre & Healing Sanctuary

This report is on the Statement of Accounts for the Charity for the year ended 31 December 2025 which are set out within these pages, and is in respect of an examination carried out under section 11 of the Charities and Trustee Investment (Scotland) Act 2005.

Respective responsibilities of the Church Council and the Examiner

Committee members as Trustees, you are responsible for maintaining proper accounting records and the preparation of the appropriate accounts. It is my responsibility to issue this report on those accounts in accordance with the Charities Accounts (Scotland) Regulations 2006.

Basis of Examiner's report

This examination includes a review of the accounting records kept by the Charity's Treasurer and a comparison of accounts with those records. The procedures undertaken do not provide 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 which gives me reasonable cause to believe that in any material respect the requirements

- to keep accounting records in accordance with section 9 of the Charities and Trustee Investment (Scotland) Act 2005; and
- to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Act 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.



Peter Brown
Chartered Accountant

22-FEB-2026

date:

Aberdeen Spiritualist Centre & Healing Sanctuary

Statement of Receipts and Payments for the year ended 31 December 2025

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Receipts				
Voluntary Income	17,867	-	17,867	17,182
Activities for generating funds	1,556	-	1,556	1,536
Bank interest	948	-	948	457
Total receipts	20,371	-	20,371	19,175
Payments				
Charitable activities	3,918	-	3,918	3,944
Fund raising	-	-	-	-
Governance expenses	17,731	-	17,731	13,630
Total payments	21,650	-	21,650	17,575
Surplus/-Deficit for the year	- 1,278	- -	1,278	1,601
Transfers between funds	-	-	-	-
Surplus/-Deficit for the year	- 1,278	- -	1,278	1,601

Aberdeen Spiritualist Centre & Healing Sanctuary

Statement of Balances

at 31 December 2025

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Opening cash at bank and in hand	54,976	-	54,976	53,375
Surplus/-Deficit for the year	-	1,278	-	1,601
Prior year adjustment	-	-	-	-
Closing cash at bank and in hand	53,698	-	53,698	54,976
Bank and cash balances				
Royal Bank of Scotland Current	245	-	245	29
Royal Bank of Scotland High Interest	17,002	-	17,002	20,265
SNS Trust Investment	3,190	-	3,190	1,483
SNU Deposit	262	-	262	257
SNU 2 year deposit Issue 5	10,000	-	10,000	10,000
SNU 2 year deposit Issue 6	21,500	-	21,500	21,500
SNU Fixed Rate Deposit 1-6-1	1,000	-	1,000	1,000
Cash in Hand	500	-	500	500
	53,698	-	53,698	54,976
Other assets - unrestricted fund				
New Healing Sanctuary - Cost			257,969	257,969
NHS Fixtures & Fittings - Cost			14,074	14,074
Fixtures & Fittings - Cost			17,346	17,346
Land & Buildings - Cost			51,340	51,340
			340,729	340,729

The accounts set out on pages 2 to 7 for the year ended 31 December 2025 were approved by the Committee on 26/1/26 and were signed on their behalf by:

M. Cruden

Marie Cruden
President

Aberdeen Spiritualist Centre & Healing Sanctuary

Notes

(forming part of the financial accounts)

1 Basis of accounting

These accounts have been prepared on the Receipts and Payments basis in accordance with the Charities & Trustees Investment (Scotland) Act 2003 and the Charities Accounts (Scotland) Regulations 2006 (as amended)

2 Nature and purpose of funds

Unrestricted funds are those that may be used at the discretion of the trustees in furtherance of the objects of the charity. The trustees maintain a single unrestricted fund for the day-to-day running of the club.

Restricted funds may only be used for specific purposes. Restrictions arise when specified by the donor or when funds are raised for specific purposes. During the year the charity did not operate any restricted funds.

3 Related party transactions

There are no related party transactions

4 Donations

	Unrestricted Funds	Restricted Funds	Total 2025	Total 2024
Voluntary donations	337	-	337	761
	<u>337</u>	<u>-</u>	<u>337</u>	<u>761</u>

5 Cost of charitable activities

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2023
Mediums fees / expenses	2,291	-	2,291	2,449
Specials	235	-	235	265
Advertising	-	-	-	-
Hospitality	175	-	175	123
Education	250	-	250	310
Charity	300	-	300	384
Teas	348	-	348	413
Healing	320	-	320	-
Lottery	-	-	-	-
	<u>3,918</u>	<u>-</u>	<u>3,918</u>	<u>3,944</u>

6 Governance expenses

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2023
Repairs / renewals	10,176	-	10,176	5,818
Miscellaneous	1,731	-	1,731	1,583
Telephone	662	-	662	1,036
Gas / electric	3,332	-	3,332	3,389
Insurance	1,780	-	1,780	1,674
Independent examiner's remuneration	150	-	150	150
	<u>17,731</u>	<u>-</u>	<u>17,731</u>	<u>13,630</u>

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Lottery	-	-	-	-
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6 Governance expenses

	Unrestricted Funds	Restricted Funds	Total 2023	Total 2023
Repairs / renewals	10,176	-	10,176	5,818
Miscellaneous	1,731	-	1,731	1,563
Telephone	562	-	562	1,036
Gas / electric	3,332	-	3,332	3,389
Insurance	1,780	-	1,780	1,674
Independent examiner's remuneration	150	-	150	150
	<u>17,731</u>	<u>-</u>	<u>17,731</u>	<u>13,630</u>

7 Fixed asset insurance coverage

As at 31 December 2025 the church's buildings were insured at a value of £1,817,099, and contents were insured at a value of £124,466