



Charity Registration Number: 1136512

British Union of Spiritist Societies

Operating Name: BUSS

Charitable Incorporated Organisation (CIO)

**Report of the Trustees and unaudited Financial Statements for
the year ended**

31 March 2025

Objectives, Achievements and performance

1. The British Union of Spiritist Societies (BUSS) is a federation of Spiritist societies and groups who form its membership. BUSS was registered as a charity in England and Wales in 2010. We became a Charitable Incorporated Organisation (CIO) in November 2019 when we adopted our current constitution which sets the framework for our structure, governance, management and activities. BUSS is governed by trustees who are elected by, and are accountable to, the BUSS membership.
2. At BUSS, we strive to provide public benefit in all our activities. The trustees have carefully considered the Charity Commission's guidance on the Public Benefit requirement under the Charities Act 2011. Furthermore, we ensure that this guidance, along with other relevant Charity Commission information, is provided to every trustee upon their election to office.
3. All workers within our CIO are unpaid volunteers, and we are deeply grateful for their dedication, expertise, and generosity. We also sincerely thank BUSS's supporters for their financial contributions. These invaluable gifts of time, skill, and funds have enabled BUSS to continue successfully promoting Spiritist Christian values throughout the year.
4. The primary channels through which BUSS promotes Spiritist teachings are events, lectures, and publications. Continuing the trend established post-pandemic, many of our activities are now hybrid, combining online and in-person participation. This approach allows wider engagement from Spiritist groups across the UK and from other parts of the world.
5. BUSS members elected four trustees this year, following the resignation of a trustee from the previous year, and our initiatives have continued without interruption. Since January 2025 we have hosted and co-hosted numerous talks and workshops, made possible through the dedicated efforts of our volunteers and partners, as described below.

Our activities

6. Sales of Spiritist books are important for promoting Spiritist teachings and are also a key source of income for BUSS, helping to cover rent and fund educational events. In January 2025, the new Board of Trustees decided to resume direct book sales to the public, promoting the bookshop through advertising, emails, and WhatsApp. In August, BUSS hosted a month-long Spiritist Book Fair, which proved to be a great success.
7. We continued to offer the *Mediums' Book* course free of charge via Zoom on Saturdays. This initiative is a collaboration between BUSS and several group members and it has furthered the dissemination of Spiritist knowledge, particularly on topics related to mediumship.
8. BUSS and its partners continued to offer regular online talks and programmes, such as the weekly *Spiritual Light*, in collaboration with groups from other countries. In addition, a monthly lecture focused on significant books by Ernesto Bozzano, a well-known Spiritist researcher. In 2025, BUSS and the Peace Group have dedicated the year to "A Year of

Ernesto Bozzano”. These weekly and monthly online sessions reach Spiritist attendees across multiple countries.

9. The start of this fiscal year was marked by our continued efforts to re-ignite engagement between the affiliated groups and BUSS. As part of ongoing discussions on the role of BUSS in supporting the Spiritist movement in the UK, we sought feedback from the groups through a survey intended to start reflection with the groups ahead of a meeting to discuss the future. Nine groups submitted their opinions in this survey.
10. In April BUSS hosted the Event “The Future of BUSS” where all affiliated members were invited to discuss their expectations for BUSS and help define the plans.
11. BUSS responsibilities remain broadly the same: spreading Spiritism through events, lectures, courses and books, sharing news regarding the Spiritist movement in the UK, connecting people and groups, issuing guidelines around the study and practice of Spiritism, and supporting the formation of new groups,
12. We desire to re-establish a bigger event in the future, such as a Spiritist Congress, but delayed doing so this year because we recognise that Spiritist groups are hosting bigger events in the UK this year (for example, the International Spiritist Congress Joanna the Angelis in Hertfordshire in 2025).
13. BUSS continues to offer online mediumship meetings, which were initiated in May 2023 to support mediums who do not have a Spiritist group in their town or nearby. Additionally, *The Mediums’ Book New Course*, restarted in August 2025, now holds weekly online sessions with around 30 attendees. Participants are actively engaged in their studies and are being prepared to take part in the Online Mediumship Meetings.
14. The *Mediums’ Book* course was continued free of charge via zoom on Saturdays, as a collaboration of BUSS and some group members, and it enhanced the spread of Spiritist knowledge, particularly regarding to mediumship topics.

Structure, governance and management

15. The people who have served as trustees of BUSS in the year ending in 31 March 2025 are:

Antonio Leal	Appointed on 25 November 2024
Ariane Kempton	Appointed on 25 November 2024
Elsa Rossi	Appointed on 25 November 2024
Sueli Saponara	Appointed on 25 November 2024
Leandro Gersogamo	Appointed on 05 January 2025
Lorraine Reeves-McLaren	Reappointed 22 November 2024
	Resigned on December 2025

Vanessa Ferreira	Resigned on 25 November 2024
Rafael Caldas	Resigned on 25 November 2024
Andre Abreu Silva	Resigned on 25 November 2024
Lorraine Reeves-Mclaren	Resigned on 29 November 2024.

16. The current board of trustees is:

Chairperson: Elsa Rossi
 Treasurer: Sueli Saponara
 Secretary: Ariane Kempton
 Other Board Members: Antonio Leal, Leandro Gersogamo.

17. The board of trustees is responsible for: (a) defining the strategic direction and long-term guidelines for BUSS, (b) defining and approving yearly plans and budget, and (c) representing the Spiritist Movement in the UK.

Financial review

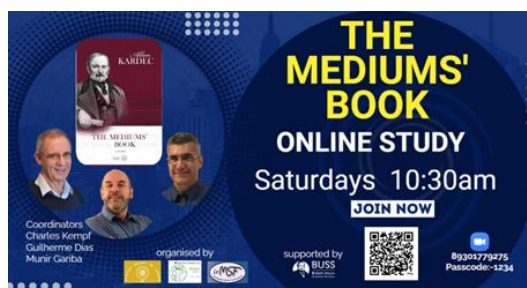
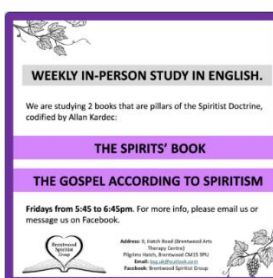
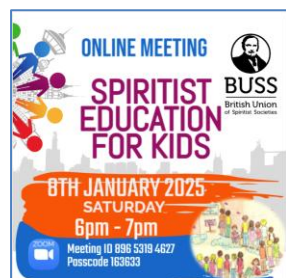
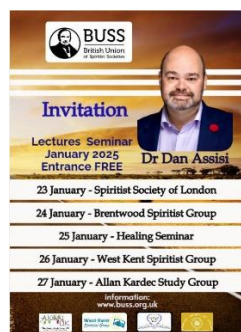
18. In the year ending March 2025 BUSS's income was £2,196 compared to £1,637 in the previous year. Income from donations and gift aid was £1,332. Our other income included £504 from sales of Spiritist publications etc, and interest £359. We warmly thank our supporters for all their contributions.
19. We spent £6,602 in the year ending March 2025 compared to £10,902 in the previous year. Our main expenses were on conferences and events £3,274, office rent/service charges £1,269, publicity and communications £850, insurance £775, and books / postage £407.
20. Overall BUSS's costs exceeded income by £4,406 in the year (compared to £9,265 excess of expenditure in the previous year). As a result, our reserves at 31 March 2025 decreased to £44,009.

Achievements

21. The trustees reviewed the role of the bookshop and decided to keep the bookshop open and operational.
22. This year was marked by the reintroduction of the BUSS Newsletter, the reorganization of the BUSS website, and the restart of the Spiritist Education for Kids seminar—held face-to-face in May and online in July. These initiatives aim to better prepare educational volunteers for the affiliated group members.
23. We held Spiritist workshops for the groups in January 2025 to further train volunteers,

including *Spiritist Healing Seminars* and *Spiritist Education for Kids and Youth Seminars*.

24. This year, BUSS made a significant effort to support the reopening of two groups' face-to-face meetings at their original locations: the Allan Kardec Study Group – Centre for Spiritist Teachings (AKSG-UK) and the Allan Kardec Manchester Spiritist Group.
25. In January 2025, a new group, the Brentwood Spiritist Group, applied to join as an official member and will be formally admitted at our AGM in October 2025. Several other groups are also preparing to become official BUSS members.
26. BUSS organised talks at three UK groups in January 2025, presented by Dr Daniel Assisi from the Spiritist Institute (USA). Additionally, BUSS held a seminar for group workers on *Spiritist Healing*.
27. Six BUSS member groups continue to offer Spiritist studies exclusively online, reaching participants from multiple UK towns and even other countries. (Spiritist Centre for Peace, Brighton/Hove Spiritist Group, Sheffield Spiritist Group, Chico Xavier Spiritist Society, Spiritist Friends from Edinburgh). This year, BUSS also supported two official member groups in resuming their presentational activities to the public.
28. Here are details of some events that BUSS organised, BUSS gave support, and/or BUSS participated:



Plans for the future

29. Our activities will continue to include talks, seminars, events, and fraternal assistance. BUSS will continue to support the Spiritist movement, assisting both member and non-member groups in their efforts to disseminate Spiritist teachings throughout the UK. The CIO will remain open to any Spiritist group seeking guidance and support, and also being open to collaboration with other religions and sectors that can benefit from the exchange of knowledge and ideas consistent with our charity's objects. .

Thank -you

30. The trustees extend their sincere gratitude to our volunteers, donors, and supporters, whose dedication makes all our activities possible. We trust that our Spiritual Benefactors remain ever present, inspiring and guiding our work, and providing the strength and resources needed to fulfil our mission and contribute to our collective spiritual progress.

Approved by the board of trustees and signed on their behalf,

Elsa Rossi - Chairperson

September 2025

Registered Charity No. 1136512

BRITISH UNION OF SPIRITIST SOCIETIES

Charitable Incorporated Organisation

Report of the Trustees and
unaudited Financial Statements
for the year ended
31 March 2025

Oxford House
Derbyshire Street
London
E2 6HG

British Union of Spiritist Societies

Statement of Financial Activities for the year ended 31 March 2025

£	<u>2024-25</u>	<u>2023-24</u>	<u>Notes</u>
Income			
Donations & gift aid	1,332	515	
Charitable activities	504	692	
Investments: interest	359	430	
	<u>2,196</u>	<u>1,637</u>	2
Expenditure			
Cost of raising funds	407	250	
Charitable activities	6,167	7,844	
Other costs	28	2,808	
	<u>6,602</u>	<u>10,902</u>	3
Net Expenditure	(4,406)	(9,265)	
Total funds at 1 April 2024	48,415	57,680	
Total funds (BUSS Fund) at 31 March 2025	<u>44,009</u>	<u>48,415</u>	

All income and expenditure were unrestricted for the years ended 31 March 2025 & 2024.

The attached Notes are part of these Financial Statements.

British Union of Spiritist Societies

Balance Sheet at 31 March 2025

	<u>2025</u>	<u>2025</u>	<u>2024</u>	<u>2024</u>	<u>Notes</u>
£					
Fixed Assets					6
Tangible assets		1		1	
Current Assets					
Stocks of publications	7,382		7,402		
Income receivable	2,797		2,937		
Cash at bank and in hand	33,829		38,075		
Total current assets		44,008		48,414	
Current Liabilities					
Creditors : amounts falling due within one year		-		-	
TOTAL NET ASSETS		44,009		48,415	
TOTAL FUNDS (BUSS Fund - Unrestricted)		44,009		48,415	

The financial statements were approved by the Trustees and signed on their behalf by

Elsa Rossi (Trustee and Chairperson) 30 June 2025

British Union of Spiritist Societies

Notes to the Financial Statements for the year ended 31 March 2025

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared under the historical cost convention on an income and expenditure (accruals) basis for a going concern. They have been prepared in accordance with the Charity Commission's "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 from January 2019.

Income

Income is recognised for inclusion in the Statement of Financial Activities when the Charity

is legally entitled to the income, receipt is probable and the amount can be measured reliably.

Expenditure

Expenditure is recognised for inclusion in the Statement of Financial Activities when the liability arises and is classified under headings appropriate to the Charity's activities.

Tangible fixed assets

These are items of office equipment. Depreciation has been provided to write off each asset over its estimated useful life.

Stocks

Stocks of publications are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

Taxation

The Charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds represent income that can be used in accordance with the Charity's objectives at the discretion of the trustees. The Charity operated one unrestricted fund in the year for its general activities, shown in the accounts as BUSS Fund.

Restricted funds represent income that 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. The Charity currently has no restricted funds.

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

3 DETAILS OF EXPENDITURE

	<u>2024-25</u>	<u>2023-24</u>
	£	
Raising funds		
Publications & selling costs	407	250
Charitable activities		
Donations to charities	-	270
Conferences and events	3,274	1,033
Publicity and communications	850	2,083
Rent and service charges	1,269	3,623
Insurance	774	835
	<u>6,167</u>	<u>7,844</u>
Other costs		
Publications stock adjustment	20	2,643
Sundry expenses	8	165
	<u>28</u>	<u>2,808</u>
Total	<u>6,602</u>	<u>10,902</u>

Notes to the Financial Statements - continued
for the Year Ended 31 March 2025

4 INDEPENDENT EXAMINATION

Independent audit or examination of the Accounts were not required for 2024-25 and 2023-24.

5 TRANSACTIONS WITH TRUSTEES

Trustees donate their time freely to the Charity and no remuneration or other benefits were paid to them.
During the year 2024-25 Elsa Rossi, Chair of Trustees, was paid £150 expenses and she made a donation of £150.

6 TANGIBLE FIXED ASSETS

At 31 March 2024, 2025	£	£
Cost		488
Depreciation		
brought forward	(487)	
charge for year	-	
carried forward		(487)
Net book value		1