

# NORTON CHRISTIAN SPIRITUALIST CHURCH

England & Wales · Charity number 1177762

## Details

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**Status** Registered

**Legal form** CIO

**Registered** 2018-03-29

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Norton Christian Spiritualist Church  
Darlington Lane  
Stockton-On-Tees  
TS20 1ER

**Phone** 07870987928

**Email** [norton-christian-spiritualist-church@hotmail.co.uk](mailto:norton-christian-spiritualist-church@hotmail.co.uk)

**Website** <https://www.nortoncsc.co.uk>

## Activities

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**Objects:** THE OBJECTS OF THE CHURCH ARE, FOR THE PUBLIC BENEFIT, TO ADVANCE THE RELIGION AND THE RELIGIOUS PHILOSOPHY OF SPIRITUALISM ON THE BASIS OF THE FOLLOWING BELIEFS: (1) BELIEF IN ONE GOD WHO IS LOVE.(2) ACCEPTANCE OF THE LEADERSHIP OF JESUS THE CHRIST.(3) BELIEF THAT GOD MANIFESTS THROUGH THE ILLIMITABLE POWER OF HOLY SPIRIT.(4) BELIEF IN THE SURVIVAL OF THE SOUL AND ITS INDIVIDUALITY AFTER PHYSICAL DEATH.(5) BELIEF IN COMMUNION WITH GOD, WITH HIS ANGELIC MINISTERS, AND WITH SOULS FUNCTIONING IN CONDITIONS OTHER THAN THE EARTH LIFE.(6) BELIEF THAT ALL FORMS OF LIFE CREATED BY GOD INTERMINGLE, ARE INTERDEPENDENT AND EVOLVE UNTIL PERFECTION IS ATTAINED.(7) BELIEF IN THE PERFECT JUSTICE OF THE DIVINE LAWS GOVERNING ALL LIFE.(8) BELIEF THAT SINS COMMITTED CAN ONLY BE RECTIFIED BY THE SINNER HIMSELF OR HERSELF, THROUGH THE REDEMPTIVE POWER OF JESUS THE CHRIST BY REPENTANCE AND SERVICE TO OTHERS.

**Activities:** RELIGIOUS CHARITY, SUPPORT OF OTHER CHARITIES, TEACHING, SPIRITUAL HEALING, CHURCH SERVICES, INCLUDING, FUNERALS, CHRISTENINGS AND MARRIAGES.SERVICES: SUNDAY 6.30PM AND MONDAY 2.30PM ALSO OPEN CIRCLE THE FIRST THURSDAY OF EVERY MONTH - SEE WEBSITE OR FACEBOOK FOR UP TO DATE INFORMATION.

## Classification

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- **How:** Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** The General Public/mankind

## Geography

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- Stockton-on-tees

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£13,125	£15,773	-	-
2023-12-31	£10,481	£6,559	-	-
2022-12-31	£8,956	£10,704	-	-
2021-12-31	£6,235	£10,359	-	-
2020-12-31	£5,979	£5,836	-	-

## Trustees

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Name	Role	Appointed
KYLE RICHMOND		2018-03-16
LINDA RICHMOND		2018-03-16
MARY GRIKSAITIS		2018-03-16
ROSE IRENE MORRIS		2018-03-16

**NORTON CHRISTIAN SPIRITUALIST CHURCH**

England & Wales - Charity number 1177762

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# Accounts

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**NORTON CHRISTIAN SPIRITUALIST CHURCH  
(Charity No. 1177762)**

**ACCOUNTS**

**FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER 2024**

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**Norton Christian Spiritualist Church  
(Charity No. 117762)**

**Trustees Report  
for the period from 1st January to 31st December 2024**

**Statement of Trustees**

**Responsibilities:** The trustees and committee members are responsible for preparing an account and statement for each financial year which fairly represents the receipts and payments of the Church and its assets and liabilities at the period end in accordance with relevant regulations.

In preparing the account and statement, they are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the account and statement on the going concern basis unless it is inappropriate to presume that the Church will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the Church's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**Declaration:** I declare, in my capacity of charity trustee, that:

- the trustees have approved the report above; and
- have authorised me to sign it on their behalf.

**Signature:** *M Griksatis*

**Full name:** MARY GRIKSATIS

**Position:** TRUSTEE

**Date:** 28/02/25

**Norton Christian Spiritualist Church  
(Charity No. 1177762)**

**Receipts and Payments Account  
For the Period from 1st January to 31st December 2024**

	<b>Restricted Funds 2024 £</b>	<b>Unrestricted Funds 2024 £</b>	<b>Total Funds 2024 £</b>	<b>Total Funds 2023 £</b>
<b><u>Receipts</u></b>				
Collections	-	7,449	7,449	6,055
Raffles	-	2,163	2,163	2,040
Tea and Coffee	-	386	386	407
Goods	-	193	193	94
Candles	-	31	31	19
Donations	450	84	534	1,236
Subscriptions	-	310	310	215
Room hire	-	1,100	1,100	40
Workshop	-	663	663	-
Fundraising	-	-	-	105
Brouches	-	37	37	-
Miscellaneous	-	21	21	22
Angels	-	-	-	66
Bank interest received	-	238	238	182
	<b>450</b>	<b>12,675</b>	<b>13,125</b>	<b>10,481</b>
<b><u>Payments</u></b>				
Speakers	-	2,130	2,130	1,131
Fundraising costs and goods for events	-	997	997	728
Donations paid	-	50	50	-
Heat & light	-	3,206	3,206	1,811
Insurance	-	718	718	612
Water	-	420	420	317
Repairs, maintenance and gardening	-	1,313	1,313	301
Church equipment	555	3,763	4,318	-
Telephone and internet	-	1,015	1,015	897
IT equipment and software	-	795	795	359
Miscellaneous	-	444	444	42
Audit & Accountancy fees	-	360	360	360
Sum up fees	-	7	7	1
Cash difference	-	-	-	-
	<b>555</b>	<b>15,218</b>	<b>15,773</b>	<b>6,559</b>
<b><u>Net Receipts</u></b>				
Net of receipts/(payments)	-	105	-	2,543
Cash funds at 1st January	105	29,880	29,985	26,063
Cash funds at 31st December	-	27,337	27,337	29,985

**Norton Christian Spiritualist Church  
(Charity No. 1177762)**

**Statement of Assets and Liabilities  
at 31st December 2024**

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	2024	2024	2024	2023
	£	£	£	£
<b><u>Cash Funds</u></b>				
Bank Current account	-	4,286	4,286	7,172
Bank Savings Account	-	22,871	22,871	22,633
Cash	-	180	180	180
	-	27,337	27,337	29,985

**Assets Retained for the Charity's Own Use**

Church building, including fixtures and fittings Valuation at 31st December		350,000		150,000
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**Amounts due to Church**

Scottish Power gas and electricity		-		674
Wave Water		-		-

**Liabilities**

Audit & accountancy fees		360		360
Npower Gas		576		-
Telephone		23		22
Wave Water		48		119
Virgin Media		54		54

**Transactions with Committee Members**

Out of pocket expenses of £1,694.40 were reimbursed to committee members during the year

**Signed on behalf of the trustees**

<u>C Archbold</u>	<u>M Griksatis</u>
C Archbold	M Griksatis

Date: 28/02/25

# REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF NORTON CHRISTIAN SPIRITUALIST CHURCH

## Opinion

We have audited the financial statements of Norton Christian Spiritualist Church for the year ended 31 December 2024 which comprise of a Receipts and Payments account on page 3 and a Statement of Assets and Liabilities on page 4. The financial reporting framework that has been applied in their preparation is applicable law.

In our opinion:

- the statement of account complies with regulations at s133 of the Charities Act 2011 dealing with receipts and payments accounts, and
- properly presents the receipts and payments of the Church for the financial year and the statement of balances at the year end.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Church in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRCs Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the committee members' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Church's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the committee members with respect to going concern are described in the relevant sections of this report.

## Other information

The other information comprises the information included in the Trustees Report but does not include the financial statements and our Auditors' Report thereon. The Committee members are responsible for the other information.

Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the Accounts; or
- sufficient accounting records have not been kept; or
- the accounts are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF NORTON CHRISTIAN SPIRITUALIST CHURCH

## Responsibilities of the Committee

The Church's committee members are responsible for the preparation of the accounts and for being satisfied that they comply with the regulations included in the Charities Act 2011 relating to Receipts and Payments Accounts.

In preparing the accounts, the committee members are responsible for assessing the Church's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the committee members either intend to liquidate the Church or to cease operations, or have no realistic alternative but to do so.

## Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the accounts are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations, identified through discussion with committee members and from our knowledge of the Church, the Charities Act 2011 and the Charities Statement of Recommended Practice.

We assessed the susceptibility of the Church's financial statements to material misstatement, including obtaining an understanding of how fraud might occur by:

- making enquiries of committee members as to where they considered there was susceptibility to fraud and their knowledge of actual, suspected and alleged fraud.

To address the risk of fraud through 'management' bias and override of controls, we:

- tested records to identify unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial records to underlying supporting documents.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the committee members and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' Report.

## Use of the audit report

This report is made solely for the exclusive use of the Church's members and solely for the purpose as set out in our engagement letter. Our report is not to be used for any other purpose, recited or referred to in any document, copies or made available (in whole or in part) to any other person without prior written express consent. We accept no duty, responsibility or liability to any other party in connection with the report or this engagement.

Signed: *JBC Accountants Limited*

**JBC Accountants Limited**

**Statutory Auditor**

**Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006**

**3B Lockheed Court**

**Preston Farm**

**STOCKTON-ON-TEES**

**TS18 3SH**

Date: *5/3/25*

**NORTON CHRISTIAN SPIRITUALIST CHURCH**

England & Wales - Charity number 1177762

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# Accounts

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**NORTON CHRISTIAN SPIRITUALIST CHURCH  
(Charity No. 1177762)**

**ACCOUNTS**

**FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER 2023**

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**Norton Christian Spiritualist Church  
(Charity No. 117762)**

**Trustees Report  
for the period from 1st January to 31st December 2023**

**Contact address:** Darlington Lane  
Norton  
Stockton on Tees  
TS20 1ER

**Governing document:** Charitable IO Constitution registered 29 March 2018

**Organisation type:** Charitable Incorporated Organisation

**Trustees:** Ms Mary Griksatis  
Ms Irene Morris  
Ms Linda Richmond  
Mr Kyle Richmond

**Committee members:** Mr Chris Archbold (President and Treasurer)  
Ms Glenys Robson  
Ms Tina Grace  
Ms Mary Griksatis (Vice President)  
Ms Pam Raine (Second Vice President)  
Mr David Cole  
Mr Terry Green  
Ms Maureen Garbutt  
Mr David Garbutt

Committee members are appointed/reappointed at each AGM.

**Bankers:** Yorkshire Bank                      Santander  
53 High Street                      Customer Service Centre  
Norton                                      Bootle  
TS20 1AJ                                      L30 4GB

**Objects of the Church:** For the public benefit, to advance the religion and the religious philosophy of Spiritualism on the basis of the following beliefs:

- Belief in one God who is love;
- Acceptance of the leadership of Jesus the Christ;
- Belief that God manifests through the illimitable power of Holy Spirit;
- Belief in the survival of the soul and its individuality after physical death;
- Belief in communion with God, with his angelic ministers and with souls functioning in conditions other than the earth life;
- Belief that all forms of life created by God intermingle, are interdependent and evolve until perfection is attained;
- Belief in the perfect justice of the divine laws governing all life;
- Belief that sins committed can only be rectified by the sinner himself or herself, through the redemptive power of Jesus the Christ by repentance and service to others.

**Activities and Achievements:** The Church bases its work upon the Bible teachings, causes the Scriptures to be read regularly and does not permit any writings to be read or preached which are contrary to the records and teachings of the Gospels. It preaches a firm faith and trust in God through Jesus the Christ. It does this by holding regular services and special services of mediumship which are open to Church members and the general public. Several fund-raising events have taken place during the year including Psychic Workshops and readings.

**Reserves Policy:** All funds held by the Church are to be used for the objects of the Church.

**Norton Christian Spiritualist Church  
(Charity No. 1177762)**

**Trustees Report  
for the period from 1st January to 31st December 2023**

**Statement of Trustees**

**Responsibilities:** The trustees and committee members are responsible for preparing an account and statement for each financial year which fairly represents the receipts and payments of the Church and its assets and liabilities at the period end in accordance with relevant regulations. In preparing the account and statement, they are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the account and statement on the going concern basis unless it is inappropriate to presume that the Church will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the Church's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**Declaration:**

**I declare, in my capacity of charity trustee, that:**

- the trustees have approved the report above; and
- have authorised me to sign it on their behalf.

**Signature:**

*M Griksatis*

**Full name:**

MARY GRIKSATIS

**Position:**

TRUSTEE

**Date:**

24/02/2024

**Norton Christian Spiritualist Church  
(Charity No. 1177762)**

**Receipts and Payments Account  
For the Period from 1st January to 31st December 2023**

	<b>Restricted Funds 2023 £</b>	<b>Unrestricted Funds 2023 £</b>	<b>Total Funds 2023 £</b>	<b>Total Funds 2022 £</b>
<b><u>Receipts</u></b>				
Collections	-	6,055	6,055	6,072
Raffles	-	2,040	2,040	1,663
Tea and Coffee	-	407	407	245
Goods	-	94	94	87
Candles	-	19	19	26
Donations	-	1,236	1,236	693
Subscriptions	-	215	215	115
Room hire	-	40	40	-
Fundraising	105	-	105	-
Miscellaneous	-	22	22	-
Angels	-	66	66	34
Bank interest received	-	182	182	21
	105	10,376	10,481	8,956
<b><u>Payments</u></b>				
Speakers	-	1,131	1,131	879
Fundraising costs and goods for events	-	728	728	788
Donations paid	-	-	-	300
Heat & light	-	1,811	1,811	1,428
Insurance	-	612	612	615
Water	-	317	317	190
Repairs, maintenance and gardening	-	301	301	810
Church Improvements	-	-	-	4,010
Telephone and internet	-	897	897	879
IT equipment and software	-	359	359	257
Miscellaneous	-	42	42	186
Audit & Accountancy fees	-	360	360	360
Sum up fees	-	1	1	2
	-	6,559	6,559	10,704
<b><u>Net Receipts</u></b>				
Net of receipts/(payments)	105	3,817	3,922	- 1,748
Cash funds at 1st January	-	26,063	26,063	27,811
Cash funds at 31st December	105	29,880	29,985	26,063

**Norton Christian Spiritualist Church  
(Charity No. 1177762)**

**Statement of Assets and Liabilities  
at 31st December 2023**

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	2023	2023	2023	2022
	£	£	£	£
<b><u>Cash Funds</u></b>				
Bank Current account	105	7,067	7,172	3,433
Bank Savings Account	-	22,633	22,633	22,450
Cash	-	180	180	180
	105	29,880	29,985	26,063

**Assets Retained for the Charity's Own Use**

Church building, including fixtures and fittings Valuation at 31st December	150,000		150,000	
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**Amounts due to Church**

Gas and electricity	674		-	
Wave Water	-		-	

**Liabilities**

Audit & accountancy fees	360		360	
Gas and electricity	-		151	
Telephone	22		19	
Wave Water	119		53	
Virgin Media	54		54	

**Transactions with Committee Members**

Out of pocket expenses of £597.58 were reimbursed to committee members during the year

**Signed on behalf of the trustees**

<u>C Archbold</u>	<u>M Griksatis</u>
C Archbold	M Griksatis

Date: 24/02/2024

# REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF NORTON CHRISTIAN SPIRITUALIST CHURCH

## Opinion

We have audited the financial statements of Norton Christian Spiritualist Church for the year ended 31 December 2023 which comprise of a Receipts and Payments account on page 3 and a Statement of Assets and Liabilities on page 4. The financial reporting framework that has been applied in their preparation is applicable law.

In our opinion:

- the statement of account complies with regulations at s133 of the Charities Act 2011 dealing with receipts and payments accounts, and
- properly presents the receipts and payments of the Church for the financial year and the statement of balances at the year end.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Church in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRCs Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the committee members' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Church's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the committee members with respect to going concern are described in the relevant sections of this report.

## Other information

The other information comprises the information included in the Trustees Report but does not include the financial statements and our Auditors' Report thereon. The Committee members are responsible for the other information.

Our opinion on the accounts does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the accounts, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the accounts, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the accounts or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the Accounts; or
- sufficient accounting records have not been kept; or
- the accounts are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF NORTON CHRISTIAN SPIRITUALIST CHURCH

## Responsibilities of the Committee

The Church's committee members are responsible for the preparation of the accounts and for being satisfied that they comply with the regulations included in the Charities Act 2011 relating to Receipts and Payments Accounts.

In preparing the accounts, the committee members are responsible for assessing the Church's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the committee members either intend to liquidate the Church or to cease operations, or have no realistic alternative but to do so.

## Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the accounts are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations, identified through discussion with committee members and from our knowledge of the Church, the Charities Act 2011 and the Charities Statement of Recommended Practice.

We assessed the susceptibility of the Church's financial statements to material misstatement, including obtaining an understanding of how fraud might occur by:

- making enquiries of committee members as to where they considered there was susceptibility to fraud and their knowledge of actual, suspected and alleged fraud.

To address the risk of fraud through 'management' bias and override of controls, we:

- tested records to identify unusual transactions.

In response to the risk or irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial records to underlying supporting documents.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the committee members and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' Report.

## Use of the audit report

This report is made solely for the exclusive use of the Church's members and solely for the purpose as set out in our engagement letter. Our report is not to be used for any other purpose, recited or referred to in any document, copies or made available (in whole or in part) to any other person without prior written express consent. We accept no duty, responsibility or liability to any other party in connection with the report or this engagement.

Signed: *JBC Accountants Limited*

**JBC Accountants Limited**  
**Statutory Auditor**  
**Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006**  
**3B Lockheed Court**  
**Preston Farm**  
**STOCKTON-ON-TEES**  
**TS18 3SH**

Date: *15/3/2024*

**NORTON CHRISTIAN SPIRITUALIST CHURCH**

England & Wales - Charity number 1177762

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# Accounts

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**NORTON CHRISTIAN SPIRITUALIST CHURCH  
(Charity No. 1177762)**

**ACCOUNTS**

**FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER 2022**

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**Norton Christian Spiritualist Church  
(Charity No. 1177762)**

**Trustees Report  
for the period from 1st January to 31st December 2022**

**Contact address:** Darlington Lane  
Norton  
Stockton on Tees  
TS20 1ER

**Governing document:** Charitable IO Constitution registered 29 March 2018

**Organisation type:** Charitable Incorporated Organisation

**Trustees:** Ms Mary Griksatis  
Ms Irene Morris  
Ms Linda Richmond

**Committee members:** Mr Chris Archbold (President and Treasurer)  
Ms Glenys Robson  
Ms Tina Grace  
Ms Mary Griksatis (Vice President and Secretary)

Committee members are appointed/reappointed at each AGM.

<b>Bankers:</b>	Yorkshire Bank	Santander
	53 High Street	Customer Service Centre
	Norton	Bootle
	TS20 1AJ	L30 4GB

**Objects of the Church:** For the public benefit, to advance the religion and the religious philosophy of Spiritualism on the basis of the following beliefs:

- Belief in one God who is love;
- Acceptance of the leadership of Jesus the Christ;
- Belief that God manifests through the illimitable power of Holy Spirit;
- Belief in the survival of the soul and its individuality after physical death;
- Belief in communion with God, with his angelic ministers and with souls functioning in conditions other than the earth life;
- Belief that all forms of life created by God intermingle, are interdependent and evolve until perfection is attained;
- Belief in the perfect justice of the divine laws governing all life;
- Belief that sins committed can only be rectified by the sinner himself or herself, through the redemptive power of Jesus the Christ by repentance and service to others.

**Activities and Achievements:** The Church bases its work upon the Bible teachings, causes the Scriptures to be read regularly and does not permit any writings to be read or preached which are contrary to the records and teachings of the Gospels. It preaches a firm faith and trust in God through Jesus the Christ. It does this by holding regular services and special services of mediumship which are open to Church members and the general public. Several fund-raising events have taken place during the year including Psychic Workshops and readings.

**Reserves Policy:** All funds held by the Church are to be used for the objects of the Church.

**Norton Christian Spiritualist Church  
(Charity No. 117762)**

**Trustees Report  
for the period from 1st January to 31st December 2022**

**Statement of Trustees**

**Responsibilities:** The trustees and committee members are responsible for preparing an account and statement for each financial year which fairly represents the receipts and payments of the Church and its assets and liabilities at the period end in accordance with relevant regulations. In preparing the account and statement, they are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the account and statement on the going concern basis unless it is inappropriate to presume that the Church will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the Church's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**Declaration:**

**I declare, in my capacity of charity trustee, that:**

- the trustees have approved the report above; and
- have authorised me to sign it on their behalf.

**Signature:**

signed electronically  
\_\_\_\_\_

**Full name:**

MARY GRIKSATIS

**Position:**

TRUSTEE

**Date:**

20 February 2023

**Norton Christian Spiritualist Church  
(Charity No. 1177762)**

**Receipts and Payments Account  
For the Period from 1st January to 31st December 2022**

	Restricted Funds 2022 £	Unrestricted Funds 2022 £	Total Funds 2022 £	Total Funds 2021 £
<b><u>Receipts</u></b>				
Collections	-	6,072	6,072	2,525
Raffles	-	1,663	1,663	629
Tea and Coffee	-	245	245	-
Goods	-	87	87	3
Candles	-	26	26	1
Donations	-	693	693	2,009
Subscriptions	-	115	115	105
Room hire	-	-	-	280
Workshop	-	-	-	261
Fundraising	-	-	-	-
Funerals/christenings	-	-	-	150
Miscellaneous	-	-	-	239
Angels	-	34	34	32
Bank interest received	-	21	21	2
	-	8,956	8,956	6,236
<b><u>Payments</u></b>				
Speakers	-	879	879	275
Fundraising costs and goods for events	-	788	788	64
Donations paid	-	300	300	-
Heat & light	-	1,428	1,428	986
Insurance	-	615	615	576
Water	-	190	190	48
Repairs, maintenance and gardening	-	810	810	310
Church Improvements	-	4,010	4,010	6,890
Telephone and internet	-	879	879	374
IT equipment and software	-	257	257	451
Miscellaneous	-	186	186	23
Audit & Accountancy fees	-	360	360	360
Paypal fees	-	2	2	3
Cash difference	-	-	-	-
	-	10,704	10,704	10,360
<b><u>Net Receipts</u></b>				
Net of receipts/(payments)	-	-	1,748	- 4,124
Cash funds at 1st January	-	27,811	27,811	31,935
Cash funds at 31st December	-	26,063	26,063	27,811

**Norton Christian Spiritualist Church  
(Charity No. 1177762)**

**Statement of Assets and Liabilities  
at 31st December 2022**

	Restricted Funds	Unrestricted Funds	Total Funds	Total Funds
	2022	2022	2022	2021
	£	£	£	£
<b><u>Cash Funds</u></b>				
Bank Current account	-	3,433	3,433	5,202
Bank Savings Account	-	22,450	22,450	22,429
Cash	-	180	180	180
	-	26,063	26,063	27,811

**Assets Retained for the Charity's Own Use**

Church building, including fixtures and fittings Valuation at 31st December		150,000		150,000
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**Amounts due to Church**

Scottish Power gas and electricity		-		-
Wave Water		-		30
		-		30

**Liabilities**

Audit & accountancy fees		360		360
Npower Gas		151		103
Telephone		19		17
Wave Water		53		-
Virgin Media		54		54
		54		54

**Transactions with Committee Members**

Out of pocket expenses of £1,095.75 were reimbursed to committee members during the year

**Signed on behalf of the trustees**

C Archbold signed electronically

M Griksatis signed electronically

Date: 20 February 2023

# REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF NORTON CHRISTIAN SPIRITUALIST CHURCH

## Opinion

We have audited the financial statements of Norton Christian Spiritualist Church for the year ended 31 December 2022 which comprise of a Receipts and Payments account on page 3 and a Statement of Assets and Liabilities on page 4. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Church's affairs as at 31 December 2022 and of its Receipts and Payments for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the Charities Act 2011.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Church in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRCs Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the committee members' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Church's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the committee members with respect to going concern are described in the relevant sections of this report.

## Other information

The other information comprises the information included in the Trustees Report but does not include the financial statements and our Auditors' Report thereon. The Committee members are responsible for the other information.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the Accounts; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF NORTON CHRISTIAN SPIRITUALIST CHURCH

## Responsibilities of the Committee

The Church's committee members are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and for such internal control as the committee members determine necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud and error.

In preparing the financial statements, the committee members are responsible for assessing the Church's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the committee members either intend to liquidate the Church or to cease operations, or have no realistic alternative but to do so.

## Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations, identified through discussion with committee members and from our knowledge of the Church, the Charities Act 2011 and the Charities Statement of Recommended Practice.

We assessed the susceptibility of the Church's financial statements to material misstatement, including obtaining an understanding of how fraud might occur by:

- making enquiries of committee members as to where they considered there was susceptibility to fraud and their knowledge of actual, suspected and alleged fraud.

To address the risk of fraud through 'management' bias and override of controls, we:

- tested records to identify unusual transactions.

In response to the risk or irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial records to underlying supporting documents.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the committee members and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' Report.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
NORTON CHRISTIAN SPIRITUALIST CHURCH**

**Use of the audit report**

This report is made solely for the exclusive use of the Church's members and solely for the purpose as set out in our engagement letter. Our report is not to be used for any other purpose, recited or referred to in any document, copies or made available (in whole or in part) to any other person without prior written express consent. We accept no duty, responsibility or liability to any other party in connection with the report or this engagement.

Signed: *JBC Accountants Limited*

**JBC Accountants Limited  
Statutory Auditor  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
3B Lockheed Court  
Preston Farm  
STOCKTON-ON-TEES  
TS18 3SH**

Date: *21 February 2023.*

**NORTON CHRISTIAN SPIRITUALIST CHURCH**

England & Wales - Charity number 1177762

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# Accounts

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**NORTON CHRISTIAN SPIRITUALIST CHURCH  
(Charity No. 1177762)**

**ACCOUNTS**

**FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER 2021**

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**Norton Christian Spiritualist Church  
(Charity No. 1177762)**

**Trustees Report  
for the period from 1st January to 31st December 2021**

**Contact address:** Darlington Lane  
Norton  
Stockton on Tees  
TS20 1ER

**Governing document:** Charitable IO Constitution registered 29 March 2018

**Organisation type:** Charitable Incorporated Organisation

**Trustees:** Ms Mary Griksatis  
Mr Kyle Richmond  
Ms Irene Morris  
Ms Linda Richmond

**Committee members:** Mrs Pam Raine (2nd Vice President & Booking Secretary)  
Mr Chris Archbold (President and Treasurer)  
Mr Lee Richmond (Vice President)  
Ms Samantha Phillips  
Ms Mary Griksatis (Booking Secretary)  
Mr Kyle Richmond  
Mr David Cole

Committee members are appointed/reappointed at each AGM.

<b>Bankers:</b>	Yorkshire Bank	Santander
	53 High Street	Customer Service Centre
	Norton	Bootle
	TS20 1AJ	L30 4GB

**Objects of the Church:** the public benefit, to advance the religion and the religious philosophy of Spiritualism the basic of the following beliefs:

- Belief in one God who is love;
- Acceptance of the leadership of Jesus the Christ;
- Belief that God manifests through the illimitable power of Holy Spirit;
- Belief in the survival of the soul and its individuality after physical death;
- Belief in communion with God, with his angelic ministers and with souls functioning in conditions other than the earth life;
- Belief that all forms of life created by God intermingle, are interdependent and evolve until perfection is attained;
- Belief in the perfect justice of the divine laws governing all life;
- Belief that sins committed can only be rectified by the sinner himself or herself, through the redemptive power of Jesus the Christ by repentance and service to others.

**Activities and Achievements:** The Church bases its work upon the Bible teachings, causes the Scriptures to be read regularly and does not permit any writings to be read or preached which are contrary to the records and teachings of the Gospels. It preaches a firm faith and trust in God through Jesus the Christ. It does this by holding regular services and special services of mediumship which are open to Church members and the general public. Several fund-raising events have taken place during the year including Psychic Workshops and readings.

**Reserves Policy:** All funds held by the Church are to be used for the objects of the Church.

**Norton Christian Spiritualist Church  
(Charity No. 1177762)**

**Trustees Report  
for the period from 1st January to 31st December 2021**

**Statement of Trustees**

**Responsibilities:** The trustees and committee members are responsible for preparing an account and statement for each financial year which fairly represents the receipts and payments of the Church and its assets and liabilities at the period end in accordance with relevant regulations. In preparing the account and statement, they are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the account and statement on the going concern basis unless it is inappropriate to presume that the Church will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the Church's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**Declaration:** I declare, in my capacity of charity trustee, that:

- the trustees have approved the report above; and
- have authorised me to sign it on their behalf.

**Signature:** *Mary Griksatis (approved electronically)*

**Full name:** MARY GRIKSATIS

**Position:** TRUSTEE

**Date:** 21 March 2022

**Norton Christian Spiritualist Church  
(Charity No. 1177762)**

**Receipts and Payments Account  
For the Period from 1st January to 31st December 2021**

	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
<b><u>Receipts</u></b>				
Collections	-	2,525	2,525	1,073
Raffles	-	629	629	427
Tea and Coffee	-	-	-	98
Goods	-	3	3	23
Candles	-	1	1	11
Donations	-	2,009	2,009	2,850
Subscriptions	-	105	105	155
Room hire	-	280	280	250
Workshop	-	261	261	
Fundraising	-	-	-	1,009
Funerals/christenings	-	150	150	-
Miscellaneous	-	239	239	5
Angels	-	32	32	-
Bank interest received	-	2	2	78
	-	6,235	6,235	5,979
<b><u>Payments</u></b>				
Speakers	-	275	275	151
Fundraising costs and goods for events	-	64	64	74
Donations paid	-	-	-	396
Heat & light	-	986	986	1,831
Insurance	-	576	576	589
Water	-	48	48	411
Repairs, maintenance and gardening	-	310	310	1,205
Church Improvements	-	6,890	6,890	-
Telephone and internet	-	374	374	204
IT equipment and software	-	451	451	199
Miscellaneous	-	23	23	357
Audit & Accountancy fees	-	360	360	360
Paypal fees	-	3	3	44
Cash difference	-	-	-	15
	-	10,359	10,359	5,836
<b><u>Net Receipts</u></b>				
Net of receipts/(payments)	-	-	4,124	- 4,124
Cash funds at 1st January	-	31,935	31,935	31,792
Cash funds at 31st December	-	27,811	27,811	31,935

**Norton Christian Spiritualist Church  
(Charity No. 117762)**

**Statement of Assets and Liabilities  
at 31st December 2021**

	Restricted Funds 2021 £	Unrestricted Funds 2021 £	Total Funds 2021 £	Total Funds 2020 £
<b><u>Cash Funds</u></b>				
Bank Current account	-	5,202	5,202	9,328
Bank Savings Account	-	22,429	22,429	22,427
Cash	-	180	180	180
	-	27,811	27,811	31,935

**Assets Retained for the Charity's Own Use**

Church building, including fixtures and fittings Valuation at 31st December		150,000		150,000
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**Amounts due to Church**

Scottish Power gas and electricity		-		238
Wave water		30		204

**Liabilities**

Audit & accountancy fees		360		360
Npower Gas		103		-
Telephone		17		17
Software		-		24
Virgin Media		54		-

**Transactions with Committee Members**

Out of pocket expenses of £492.36 were reimbursed to committee members during the year

**Signed on behalf of the trustees**

*M Griksatis (approved electronically)*

*C Archbold (approved electronically)*

Date: 22 March 2022

# REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF NORTON CHRISTIAN SPIRITUALIST CHURCH

## Opinion

We have audited the financial statements of Norton Christian Spiritualist Church for the year ended 31 December 2021 which comprise of a Receipts and Payments account on page 3 and a Statement of Assets and Liabilities on page 4. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Church's affairs as at 31 December 2021 and of its Receipts and Payments for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the Charities Act 2011.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Church in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRCs Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the committee members' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Church's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the committee members with respect to going concern are described in the relevant sections of this report.

## Other information

The other information comprises the information included in the Trustees Report but does not include the financial statements and our Auditors' Report thereon. The Committee members are responsible for the other information.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the Accounts; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF NORTON CHRISTIAN SPIRITUALIST CHURCH

## Responsibilities of the Committee

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In preparing the financial statements, the committee members are responsible for assessing the Church's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the committee members either intend to liquidate the Church or to cease operations, or have no realistic alternative but to do so.

## Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

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Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations, identified through discussion with committee members and from our knowledge of the Church, the Charities Act 2011 and the Charities Statement of Recommended Practice.

We assessed the susceptibility of the Church's financial statements to material misstatement, including obtaining an understanding of how fraud might occur by:

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- tested records to identify unusual transactions.

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There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the committee members and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' Report.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
NORTON CHRISTIAN SPIRITUALIST CHURCH**

**Use of the audit report**

This report is made solely for the exclusive use of the Church's members and solely for the purpose as set out in our engagement letter. Our report is not to be used for any other purpose, recited or referred to in any document, copies or made available (in whole or in part) to any other person without prior written express consent. We accept no duty, responsibility or liability to any other party in connection with the report or this engagement.

Signed: *JBC Accountants Limited*

**JBC Accountants Limited  
Statutory Auditor  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
3B Lockheed Court  
Preston Farm  
STOCKTON-ON-TEES  
TS18 3SH**

Date: *22 March 2022*

**NORTON CHRISTIAN SPIRITUALIST CHURCH**

England & Wales - Charity number 1177762

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# Accounts

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**NORTON CHRISTIAN SPIRITUALIST CHURCH  
(Charity No. 1177762)**

**ACCOUNTS**

**FOR THE PERIOD FROM 1ST JANUARY TO 31ST DECEMBER 2020**

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(Charity No. 1177762)**

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for the period from 1st January 2020 to 31st December 2020**

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Norton  
Stockton on Tees  
TS20 1ER

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**Trustees:** Ms Mary Griksatis  
Mr Kyle Richmond  
Ms Irene Morris  
Ms Linda Richmond

**Committee members:** Mrs Pam Raine (2nd Vice President & Booking Secretary)  
Mr Chris Archbold (President, and Treasurer)  
Mr Lee Richmond (Vice President)  
Ms Samantha Phillips  
Ms Mary Griksatis (Booking Secretary)  
Mr Kyle Richmond  
Mr David Cole

Committee members are appointed/reappointed at each AGM.

**Bankers:** Yorkshire Bank                      Santander  
53 High Street                      Cutomer Service Centre  
Norton                                      Bootle  
TS20 1AJ                                  L30 4GB

**Objects of the Church:** For the public benefit, to advance the religion and the religious philosophy of Spiritualism on the basic of the following beliefs:

- Belief in one God who is love;
- Acceptance of the leadership of Jesus the Christ;
- Belief that God manifests through the illimitable power of Holy Spirit;
- Belief in the survival of the soul and its individuality after physical death;
- Belief in communion with God, with his angelic ministers and with souls functioning in conditions other than the earth life;
- Belief that all forms of life created by God intermingle, are interdependent and evolve until perfection is attained;
- Belief in the perfect justice of the divine laws governing all life;
- Belief that sins committed can only be rectified by the sinner himself or herself, through the redemptive power of Jesus the Christ by repentance and service to others.

**Activities and Achievements:** The Church bases its work upon the Bible teachings, causes the Scriptures to be read regularly and does not permit any writings to be read or preached which are contrary to the records and teachings of the Gospels. It preaches a firm faith and trust in God through Jesus the Christ. It does this by holding regular services and special services of mediumship which are open to Church members and the general public.  
Due to the Coronavirus pandemic, services have not been held since the end of March 2020. Members of the Church have generously given donations to support the running of the Church during this difficult time.  
Several fund-raising events have taken place during the year including a sponsored C2C walk.

**Reserves Policy:** All funds held by the Church are to be used for the objects of the Church.

**Norton Christian Spiritualist Church  
(Charity No. 117762)**

**Trustees Report  
for the period from 1st January 2020 to 31st December 2020**

**Statement of Trustees**

**Responsibilities:** The trustees and committee members are responsible for preparing an account and statement for each financial year which fairly represents the receipts and payments of the Church and its assets and liabilities at the period end in accordance with relevant regulations. In preparing the account and statement, they are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- prepare the account and statement on the going concern basis unless it is inappropriate to presume that the Church will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Church. They are also responsible for safeguarding the assets of the Church and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the Church's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**Declaration:**

**I declare, in my capacity of charity trustee, that:**

- the trustees have approved the report above; and
- have authorised me to sign it on their behalf.

**Signature:**

*Mary Griksatis (approved electronically)*

**Full name:**

MARY GRIKSATIS

**Position:**

TRUSTEE

**Date:**

20th June 2021

**Norton Christian Spiritualist Church  
(Charity No. 1177762)**

**Receipts and Payments Account  
For the Period from 1st January to 31st December 2020**

	Restricted Funds 2020 £	Unrestricted Funds 2020 £	Total Funds 2020 £	Total Funds 2019 £
<b>Receipts</b>				
Collections	-	1,073	1,073	6,907
Raffles	-	427	427	1,605
Tea and Coffee	-	98	98	325
Goods	-	23	23	122
Candles	-	11	11	57
Memory Tree	-	-	-	2
Donations	-	2,850	2,850	295
Subscriptions	-	155	155	130
Room hire/rents	-	250	250	500
Fundraising - C2C Bike Ride	-	889	889	70
- Basic Awareness	-	120	120	-
Funerals/christenings	-	-	-	370
Miscellaneous	-	5	5	22
Bank interest received	-	78	78	122
	-	<b>5,979</b>	<b>5,979</b>	<b>10,527</b>
<b>Payments</b>				
Speakers	-	151	151	1,187
Fundraising costs and goods for events	-	422	422	608
Flowers	-	-	-	15
Donations paid	-	396	396	100
Heat & light	-	1,831	1,831	597
Insurance	-	589	589	507
Water	-	411	411	481
Repairs, maintenance and gardening	-	1,404	1,404	3,009
Telephone	-	204	204	200
Printing, post and stationery	-	9	9	-
Audit & Accountancy fees	-	360	360	360
Paypal fees	-	44	44	-
Cash difference	-	15	15	-
	-	<b>5,836</b>	<b>5,836</b>	<b>7,064</b>
<b>Net Receipts</b>				
Net of receipts/(payments)	-	143	143	3,463
Cash funds at 1st January	-	31,792	31,792	28,329
Cash funds at 31st December	-	<b>31,935</b>	<b>31,935</b>	<b>31,792</b>



# REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF NORTON CHRISTIAN SPIRITUALIST CHURCH

## Opinion

We have audited the financial statements of Norton Christian Spiritualist Church for the year ended 31 December 2020, which comprise of a Receipts and Payments account on page 3 and a Statement of Assets and Liabilities on page 4. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Church's affairs as at 31 December 2020 and of its Receipts and Payments for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the Charities Act 2011.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the Church in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRCs Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with those requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the committee members' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Church's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the committee members with respect to going concern are described in the relevant sections of this report.

## Other information

The other information comprises the information included in the Trustees Report but does not include the financial statements and our Auditors' Report thereon. The Committee members are responsible for the other information.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the trustees' report is inconsistent in any material respect with the Accounts; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF NORTON CHRISTIAN SPIRITUALIST CHURCH

## Responsibilities of the Committee

The Church's committee members are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view and for such internal control as the committee members determine necessary to enable the preparation of financial statements that are free from material misstatements, whether due to fraud and error.

In preparing the financial statements, the committee members are responsible for assessing the Church's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the committee members either intend to liquidate the Church or to cease operations, or have no realistic alternative but to do so.

## Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations, identified through discussion with committee members and from our knowledge of the Church, the Charities Act 2011 and the Charities Statement of Recommended Practice.

We assessed the susceptibility of the Church's financial statements to material misstatement, including obtaining an understanding of how fraud might occur by:

- making enquiries of committee members as to where they considered there was susceptibility to fraud and their knowledge of actual, suspected and alleged fraud.

To address the risk of fraud through 'management' bias and override of controls, we:

- tested records to identify unusual transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial records to underlying supporting documents.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the committee members and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' Report.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF  
NORTON CHRISTIAN SPIRITUALIST CHURCH**

**Use of the audit report**

This report is made solely for the exclusive use of the Church's members and solely for the purpose as set out in our engagement letter. Our report is not to be used for any other purpose, recited or referred to in any document, copies or made available (in whole or in part) to any other person without prior written express consent. We accept no duty, responsibility or liability to any other party in connection with the report or this engagement.

Signed: *JBC Accountants Limited*

**JBC Accountants Limited  
Statutory Auditor  
Eligible to act as an auditor in terms of Section 1212 of the Companies Act 2006  
3B Lockheed Court  
Preston Farm  
STOCKTON-ON-TEES  
TS18 3SH**

Date: *24 June 2021*