

**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.

| | | |
|-----------------|----------------|-------------------------|
| Bankers: | 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 £ |
|--|--|--|---------------------------------------|---------------------------------------|
| <u>Receipts</u> | | | | |
| 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 |
| <u>Payments</u> | | | | |
| 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 |
| <u>Net Receipts</u> | | | | |
| 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. 1177762)

Statement of Assets and Liabilities
at 31st December 2021

| | Restricted Funds | Unrestricted Funds | Total Funds | Total Funds |
|--------------------------|---------------------|-----------------------|----------------|----------------|
| | 2021 | 2021 | 2021 | 2020 |
| | £ | £ | £ | £ |
| <u>Cash Funds</u> | | | | |
| 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 |
|--|---------|---------|

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

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. 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*