

**Christian Spiritualist Society and Healer Practitioner
Association**

(Registered Charity no: 507420)

Independent Examiner Report and Financial Statements

Year ended: 31 December 2023

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Legal and administrative information during the year ended 31 December 2023

Executive Committee:

Chair	Gaetano G Pinto
Trustee	Barbara Thomas(resinged September 2023)
Vice Chairperson	Darren Pritchard(resigned November 2023)
Trustee	Janice Lewis(resigned November 2023)
Vice Chairperson	Adrian Denney
Secretary	Dawn Jones

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45 Salisbury Road
Cardiff
CF24 4AB

Registered Office address: 2A Northcote Street,
Cardiff
CF24 3BH

Independent Examiners: Sivapalan & Co
Chartered Certified Accountants
168 City Road
Cardiff, CF24 3JE

Bankers: Barclays Bank UK PLC
1-5 St. David's way, 28 Working St
St David's Centre ,
Cardiff
CF24 3YR

Annual Report of the Management Committee for the Year to 31 December 2023

Christian Spiritualist Society and Healer Practitioner Association are registered with the Charity Commission and have charitable status for taxation purposes.

Structure, governance and management

The Governance document of Christian Spiritualist Society and Healer Practitioner association is its Constitution and it is an unincorporated association.

Board of Trustees:

The Charity is administered by an executive committee, comprising:

Chairperson	Gaetano G Pinto
Vice Chairperson	Adrian Denney
Secretary	Dawn Jones

Current Trustees up to December 2023

After December 2023

Barbara Thomas(resigned September 2023)
Darren Pritchard(resigned November 2023)
Janice Lewis(resigned November 2023)
Adrian Denney
Dawn Jones
Sarah Bryson

Appointment of Trustees

Christian Spiritualist Society and Healer Practitioner Association's Policy for the appointment of new governor trustees is normally by means of annual elections.

All custodian trustees are appointed by the members at AGM.

Organizational Structure

The Executive Committee currently consists of two Trustees, chairperson and two vice chair person who meet regularly to discuss and review the financial position, the fund raising strategy and all other charity matters, with all major decisions being made at these meetings. Day to day minor matters is delegated to the volunteers.

Objects and Activities

The Charity's objects are supported by the charity's sole activity. The Objectives of the charity is to advance the understanding and awareness of Christian Spiritualism and advance education Spiritual healing, religious activities, education and training. The Charity depends upon the continuing help of volunteer's particularly young people.

Achievements and Performance

The Christian Spiritualist Society and Healer Practitioner association is keen to offer a range of services during the week and over the course of the year that our community find both beneficial and spiritually fulfilling.

As a future plan, the Christian Spiritualist Society and Healer Practitioner are committed to continuing the charity's aim and objectives. More People are attending church activities this is due to increase in the social media postings.

Internal Control and Risk Management.

The trustees have the responsibility for ensuring that the charity has in place an appropriate system of controls, financial and otherwise, to provide reasonable assurance that the charity is operating efficiently and effectively, its assets are safeguarded against unauthorized use or disposition, that proper records are maintained and financial information used within the charity or for publication is reliable and the charity complies with relevant laws and regulations.

The Trustees actively review on a regular basis the principal risks which the charity faces, notably the threat arising from any prolonged decline in voluntary income, and believe that the systems which have been established to enable the production of regular reports in all financial and operational areas will effectively mitigate these risks.

Public Benefit Statement

In furtherance of the objectives of the Centre, the Trustees of Christian Spiritualist Society and Healer Practitioner association have complied with the duty in S17 of the Charities Act 2011 to have due regard to the Charity Commission's published general and sub-sector guidance concerning the operation of the Public Benefit requirement under the Act.

Financial review

The state of the Charities affairs at 31st December 2023 and the results of its operations for the year ended on that date are set out in the attached financial statements.

Total receipts on unrestricted funds have increased by £ 7,869 in the year and amounted to £49,560 compared to £ 41,691 last year.

The Charity made a Surplus of £ 10,661 (2022: Deficits 1,494) after deducting insurance and other general expenses.

The Principal sources of income for the Christian Spiritualist Society and Healer Practitioner association are member's fee and donations from the public.

The activities of the charity have continued to highlight awareness of the charity and its work with the local community. The Trustees acknowledge the efforts of the volunteers in this direction, which has been enhanced by the support of a number of affiliated groups.

Expenditure remains under constant review, as the charity continues to make effort to minimize running costs of the premises.

Reserves Policy

As at 31st December 2023 free reserves amounts to £68,271 (2022: 57,609). Our policy on reserves is to ensure that we have sufficient funds available to meet our commitments and the Executive Committee will consider designating reserves for specific purpose where it is considered to be necessary in the future.

Volunteers

The trustees are also extremely grateful to all volunteers who give up their free time to help further the aims of the charity.

Statement of Management committee's Responsibilities

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 01 January 2015.

The accounts have been prepared to give a true and fair view of the state of affairs of the charity and of its financial activities for that period and have departed from the Charities (Accounts & Reports) Regulation 2008 only to the extent required to provide a 'true and fair view'. This departure has involved Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 rather the accounting and Reporting by Charities: Statement of Recommended Practice effective from 01 April 2005 which has since been withdrawn.

Charity Law requires the management committee to prepare a Profit and Loss account and statement of assets and liabilities for each year, which give a true and fair view of the state of affairs of the charity and of its financial activities for that period which properly present the charity's income and expenditure for the year together with its assets and liabilities at the end of the year and adequately distinguish any material special trust or other restricted fund of the charity. In preparing those financial statements the management committee is required to:-

- a) Select Suitable policies and then apply them consistently;
- b) Make judgments and estimates that are reasonable and prudent;
- c) State whether the policies adopted are in accordance with the appropriate SORP on Accounting by charities and the Accounting Regulations and with applicable accounting Standards, Subject to any material departures disclosed and explained in the financial statements

The management committee is responsible for keeping proper accounting records which disclose with reasonable accuracy at any time, the financial position of the charity, and to enable them to ensure that the financial statements comply with regulations stipulated in the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud or other irregularities.

Statement as to Disclosure of information to Independent Examiners

So far as the management committee is aware, there is no relevant information of which the charity's Independent reviewers are unaware and each Trustee has taken steps that he ought to have taken as a Trustee in order to make himself aware of any relevant information and to establish that the charity's Independent examiners are aware of that information.

A resolution proposing that Sivapalan & Co be re-appointed as Independent examiner of the charity will be put to the Annual General Meeting



Gaetano G Pinto
(Chairperson)

Dated:

For and on behalf of the Management Committee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CHRISTIAN SPIRITUALIST SOCIETY AND HEALER PRACTITIONER ASSOCIATION FOR THE YEAR ENDED 31 DECEMBER 2023

I report on the accounts of the Trust for the year ended 31 December 2023, which are set out on pages 6 to 11

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts (financial Statement) in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

We understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2017.

The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commissioner under section 145(5)(b) of the 2011 Act; and
- To state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commissioner. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and the seeking of explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and, consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- Which gives me reasonable cause to believe that, in any material respect, the requirements
 - (a) To keep accounting records in accordance with section 130 of the 2011 Act; and
 - (b) To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act have not been met; or
- To which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Mr R Sivapalan
Sivapalan & Co Ltd
Chartered Certified Accountants
168 City Road
Cardiff
CF24 3JE

Date: 9/12/2024

Statement of Financial Activities for the year ended 31 December 2023.

			2023	2022
	Unrestricted	Restricted	Total	Total
	Funds	Funds	Funds	Funds
Notes	£	£	£	£
<u>Income from Charitable activities</u>				
Admin	-	-	-	511
Affiliation fees	-	-	-	-
Association Members Fee	37,220	-	37,220	12,537
Donations	5,734	-	5,734	2,137
Insurance	-	-	-	21,968
Internet Income	-	-	-	-
Manuals	-	-	-	429
P+P	-	-	-	-
Speaker Collection	5,960	-	5,960	2,400
Sales	-	-	-	766
Cont. from Gateway church	-	-	-	1,110
	48,914	-	48,914	41,858
<u>Other Income</u>				
Insurance reclaim	-	-	-	-
Interest Income	646	-	646	103
<u>Total Income and endowments</u>	49,560	-	49,560	41,691
<u>Expenditure on charitable activities</u>				
Accountants fees	1,065	-	1,065	840
Bank charges	1,952	-	1,952	1,972
Equipment hire	-	-	-	-
Equipment Expense	204	-	204	183
Cleaning	826	-	826	574
Insurance	20,422	-	20,422	23,972
Light & Heat	1,472	-	1,472	1,174
Postage	379	-	379	2,544
Printing & Stationery	707	-	707	1,279
Rates	210	-	210	144
Repair & Maintenance	2,481	-	2,481	4,607
Subscription	-	-	-	173
Software	2,136	-	2,136	642
Sundry	839	-	839	328
Telephone	1,261	-	1,261	2,512
Other professional fees	55	-	55	36
Travelling Charges	1,942	-	1,942	2,164
Welfare	406	-	406	41
Service Charges	1,094	-	1,094	-
Fire and Safety	1,448	-	1,448	-
<u>Total Expenditure on charitable activities</u>	38,899	-	38,899	43,185
Net income / (expenditure)	10,661	-	10,661	(1,494)
Total Funds at 1 January 2023	57,610	-	57,610	59,103
Total Funds at 31 December 2023	68,271	-	68,271	57,610

All of the above results are derived from continuing activities.

Income and Expenditure account for the year ended 31 December 2023

Income	Notes	2023		2022	
		£	£	£	£
Admin		-		511	
Affiliation Fees		-		-	
Association Members Fee		37,220		12,537	
Donations		5,734		2,137	
Insurance		-		21,698	
Interest		646		103	
Internet Income		-		429	
Manuals		-		-	
P+P		-		-	
Speaker Collection		5,960		2,400	
Sales		-		766	
Cont. from Gateway church				1,110	
			49,560		41,691
Expenditure					
Accountants Fees		1,065		840	
Bank charges		1,952		1,972	
Equipment hire		-		-	
Equipment Expense		204		183	
Cleaning		826		574	
Insurance		20,422		23,972	
Light & Heat		1,472		1,174	
Postage		379		2,544	
Printing & Stationery		707		1,279	
Rates		210		144	
Repair & Maintenance		2,481		4,608	
Subscription		-		173	
Software		2,136		642	
Sundry Expenses		839		328	
Telephone		1,261		2,512	
Other professional fees		55		35	
Travelling Charges		1,942		2,164	
Welfare		406		41	
Service Charges		1,094		-	
Fire and Safety		1,448		-	
			38,899		43,185
Net Surplus / (Deficit) For the Year			10,661		(1,494)

Statement of Assets and Liabilities as at 31 December 2023

	Notes	2023 £	2022 £
Non-Current Assets			
Tangibles assets		-	-
Investments		21,452	21,237
Total Non-Current Assets		<u>21,452</u>	<u>21,237</u>
Current Assets			
Debtors		-	-
Cash at Bank and in hand		47,763	38,117
Total Current Assets		<u>47,763</u>	<u>38,117</u>
Current Liabilities			
Accruals		945	1,745
Total Current Liabilities		<u>945</u>	<u>1,745</u>
Net Current Assets		<u>68,270</u>	<u>57,609</u>
Net Assets/(Liabilities)		<u><u>68,270</u></u>	<u><u>57,609</u></u>
Funds:			
Balance brought forward	3	57,609	59,103
Surplus /(Deficit) over expenditure		10,661	(1,494)
Total Funds		<u><u>68,270</u></u>	<u><u>57,609</u></u>

Trustees' Declaration

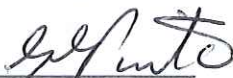
These accounts have been prepared in accordance with the accounting policies set out in notes to the accounts and comply with the charity's governing document, the Charities Act 2011, and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland published on 16 July 2014 and notes form part of these financial statements

We approved these accounts and confirm that we made available all relevant records and information for their preparation.

No members have required the charity to obtain an audit of its accounts for the year in question

The Management acknowledges their responsibility for complying with the requirements of the act with respect to accounting records and for the preparation of accounts. Charities with a gross income of over £25,000 but not exceeding £250,000 in the relevant financial year, (legal requirement) accounts must be prepared either on the receipts and payments or the accruals basis; if on an accruals basis, they must be prepared in accordance with the 2008 Regulations and the SORP.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime


Gaetano G Pinto
(Chairperson)

Date:

9/12/24.

Darren Pritchard
(Vice Chairperson)

Date:

Adrian Denney
(Vice Chairperson)

Date:

Notes to the Financial Statements for the year ended 31 December 2023

1) Accounting policies

(a) Basis of preparation

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Christian Spiritualist Society and Healer Practitioner association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognized at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Incoming resources

Voluntary income including donations and gifts are recognized in full in the statement of Financial activity in the financial year in which it is receivable. No amounts are included in the accounts for services donated by volunteers.

(c) Resources expended

All expenditure is accounted for on an accrual basis, and has been classified under headings that aggregate all costs related to the category.

(d) Fund accounting

Unrestricted General funds are funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Unrestricted Designated Funds are funds set aside by the trustees out of unrestricted general funds for specific future purpose or projects.

Restricted Funds are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor, or when funds are raised for particular restricted purposes. These funds amount to £2 deposited in a separate Bank account.

(e) Taxation

The charity is exempt from tax on income and gains falling within S478 of the Taxes Act 2010 or S256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax Charges have arisen in the charity

2) Trustees' Expenses

Except for the travel expense £1,962 paid to trustees, No payments were made to the Trustees towards any expenses or services during the year ended 31 December 2023

3) Analysis of Funds

	As at 01 January 2023 £	Incoming Resources £	Resources Expended £	As at 31 December 2023 £
Total unrestricted funds	57,610	49,560	38,899	68,271
Total restricted funds			-	-
Total Funds	57,610	49,560	38,899	68,271

4) Net assets between funds

	As at 01 January 2023 £	Increase/ (Decrease) Total Assets £	(Increase)/ Decrease Net current Liabilities £	As at 31 December 2023 £
General reserve				
Total Unrestricted funds	57,610	9,861	800	68,271
Restricted funds	-	-	-	-
Total funds	57,610	9,861	800	68,271

5) Accountancy, Independent Examination & Legal Fee

	2023	2022
Accountancy Fees	1,065	840
	<u>1,065</u>	<u>840</u>