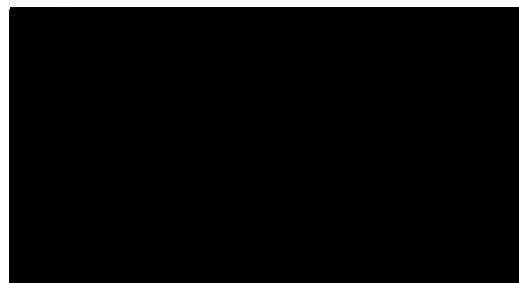


REGISTERED CHARITY NUMBER: SC023818

**EDINBURGH ASSOCIATION OF SPIRITUALISTS
TRUSTEES' ANNUAL REPORT AND ACCOUNTS**

31ST DECEMBER 2024



EDINBURGH ASSOCIATION OF SPIRITUALISTS

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31ST DECEMBER 2024

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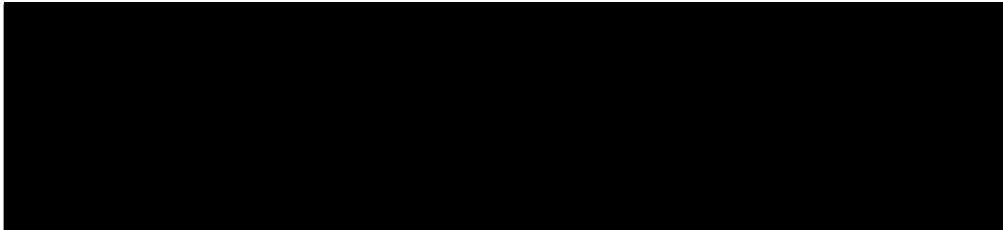
EDINBURGH ASSOCIATION OF SPIRITUALISTS

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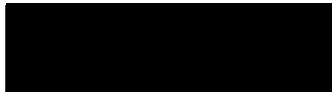
TRUSTEES' ANNUAL REPORT

YEAR ENDED 31ST DECEMBER 2024

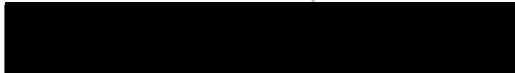
Current managing trustees (Committee)



Other managing trustees during the year



Contact address



Recruitment and appointment of managing trustees

All of the Association's managing trustees are appointed and reappointed by qualifying members at our Annual General Meeting, which is held in March/April each year.

Governing document

The Association is a charitable unincorporated association. The purposes and administration arrangements are set out in accordance with the provisions of the Memorandum and Articles of Association and Bye-laws of the Spiritualists' National Union in our terms of our Affiliation. The Spiritualists' National Union is a charity registered in England. Registration number: 261898 and acts as our parent body and sole trustee.

Charitable purposes

The objects of the Association are the advancement of the religion and religious philosophy of Spiritualism on the basis of the Seven Principles;

- (i) the holding of religious services for public worship;
- (ii) the training of all in the principles of the religion, religious philosophy and science of Spiritualism;
- (iii) such charitable objects as may be decided upon from time to time by Special Resolution of the Full Members in General Meeting. No object shall be included which is inconsistent with the statutes of the Church as a religious charity

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31ST DECEMBER 2024

Activities and achievements

The Church is once again seeing increasing numbers at our Sunday morning services which is due to the committee's extremely hard work in welcoming newcomers and making them feel part of our Church community.

In order to continue with the community welcome, we now offer teas and coffees free for everyone after the service, to encourage conversation and friendships to develop. This has been very successful.

We continue to hold weekly awareness classes which are going well.

The Lyceum group meet monthly to discuss a variety of topics, these sessions can be lively and informative.

The healing group this year has seen increased numbers attending. This is all thanks to the dedication and commitment of our healers.

This year our Church has been working jointly with the Arthur Conan Doyle Centre to run workshops for the Church, our members benefiting by getting a discount. This venture has worked extremely well and we intend to continue our work together with the centre.

We also had a very successful joint open day with the centre last September, the Church made £659. The Church and committee will continue to work hard together for our members and our church community to promote our values and principles.

The Association occupies premises at 25 Palmerston Place as a tenant of the SNU Trust and pays an annual fee of £8,430. We retain our Morrison Street premises as an investment property.

Assets

The Association's property has been professionally valued at £210,000.

Reserves

As a result of the surplus of £27,293 for the year, the Association held unrestricted cash funds of £366,057 at the year end. The managing trustees consider this sum will enable them to continue to run the Association at the current subscription rates for the forthcoming year.

Approved by the Trustees and signed on their behalf

President

Date: 22/4/25

RECEIPTS AND PAYMENTS ACCOUNT

YEAR ENDED 31ST DECEMBER 2024

	Note					
INCOMING RESOURCES		Unrestricted	Restricted	Endowment		
		Funds	Funds	Funds	Total	Total
		2024	2024	2024	2024	2023
Incoming resources from generated funds						
Voluntary income	3	10,649	-	-	10,649	9,851
Legacies	4	-	-	-	-	-
Investment income	5	8,244	-	-	8,244	20,487
Incoming resources from charitable activities						
Members subscriptions		705	-	-	705	600
Classes, courses and workshops		1,486	-	-	1,486	1,593
Fundraising	6	828	-	-	828	1,508
Rent received		20,000	-	-	20,000	20,000
TOTAL INCOMING RESOURCES		41,912	-	-	41,912	54,039
RESOURCES EXPENDED						
Cost of generating funds	7	14,119	-	-	14,119	14,019
Charitable activities		-	-	-	-	-
Governance costs	8	500	-	-	500	5,816
TOTAL RESOURCES EXPENDED		14,619	-	-	14,619	19,835
NET INCOMING/(OUTGOING)						
RESOURCES BEFORE TRANSFERS		27,293	-	-	27,293	34,204
Transfers between funds						
Net movements in funds for the year						
Total funds at 31 December 2023		560,043	-	-	560,043	525,839
TOTAL FUNDS AT 31 DECEMBER 2024		587,336	-	-	587,336	560,043

EDINBURGH ASSOCIATION OF SPIRITUALISTS

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STATEMENT OF BALANCES

AT 31ST DECEMBER 2024

	Note	Unrestricted Funds 2024	Restricted Funds 2024	Endowment Funds 2024	Total 2024	Total 2023
<u>Bank and Cash Balances</u>	2					
Balances brought forward		338,764	-	-	338,764	304,560
Movement in year:						
(Deficit)/Excess of Receipts over Payments for the year		27,293	-	-	27,293	34,204
Third party collection held at prior year and paid over in year		-	-	-	-	-
Third party collection held at year end		-	-	-	-	-
		366,057	-	-	366,057	338,764
<u>Investments</u>		-	-	-	-	-
<u>Assets</u>						
Fixed assets	1	221,279	-	-	221,279	221,279
Current assets	1	-	-	-	-	-
		221,279	-	-	221,279	221,279
<u>Liabilities</u>		-	-	-	-	-

Approved by the Trustees and signed on their behalf

President
Edinburgh Association of Spiritualists

Date: 22/4/25

YEAR ENDED 31ST DECEMBER 2024

Independent Examiner's Report to the Trustees of Edinburgh Association of Spiritualists

I report on the accounts of the charity for the year ended 31 December 2024 which are set out on pages 3 to 4.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the term of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006.

The charity trustees consider that the audit requirement of Regulation 10(1) (d) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under section 44(1) (c) of the Act and to state whether particular matters have come to my attention.

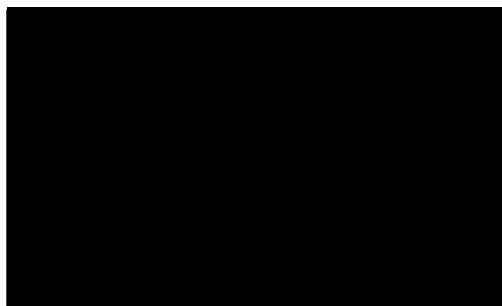
Basis of independent examiner's statement

My examination is carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. 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 seeks explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

Independent examiner's statement

In the course of my examination, no matter has come to my attention

- 1 which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with Section 44 (1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations, and
 - to prepare accounts which accord with accounting records and comply with Regulation 9 of the 2006 Accounts Regulations have not been met, or
- 2 to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Date

22/4/25

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST DECEMBER 2024

		2024	2023
1	Fixed Assets		
	Freehold property at valuation	210,000	210,000
	Fixtures and fittings	11,279	11,279
		<u>221,279</u>	<u>221,279</u>
2	Cash at bank and in hand		
	Bank current account	30,410	11,334
	SNU Trust Investment account	249,696	4,801
	SNU Trust 5 year fixed rate deposit account	-	236,656
	Almoners account	625	675
	SNU Trust Deposit account	257	253
	SNU Trust two year fixed rate deposit account	85,000	85,000
	SNU Trust two year fixed rate deposit account	-	-
	Cash in hand	69	45
		<u>366,057</u>	<u>338,764</u>
	Restricted Funds	<u>-</u>	<u>-</u>
3	Analysis of Receipts		
	Voluntary Income		
	Sunday and weekday collections	5,853	5,529
	Private sittings	300	355
	Almoners fund	-	15
	Open day	659	-
	Donations for Blossom House/foodbank	500	1,100
	Sundry donations	384	26
	Other income	-	-
	Healing	953	826
	Tax recovered on Gift Aid	2,000	2,000
		<u>10,649</u>	<u>9,851</u>
4	Legacies		
	Bequest	<u>-</u>	<u>-</u>
5	Investment Income		
	Bank interest	<u>8,244</u>	<u>20,487</u>
6	Fundraising		
	Literature and shop	-	370
	Lyceum	366	454
	Teas	462	684
		<u>828</u>	<u>1,508</u>

EDINBURGH ASSOCIATION OF SPIRITUALISTS

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NOTES TO THE ACCOUNTS

YEAR ENDED 31ST DECEMBER 2024

Analysis of Payments			
		2024	2023
7	Cost of generating funds		
	Insurance	420	420
	Rent	8,530	8,430
	Literature	-	-
	Speakers fees and expenses	3,065	2,768
	Social expenses	855	255
	Printing, stationery and other office expenses	373	720
	Repairs and maintenance	15	26
	Sundry expenses	111	100
	SNU fees	170	150
	Blossom House/Foodbank donations	500	1,100
	Sundry donations	80	50
		<u>14,119</u>	<u>14,019</u>
8	Governance costs		
	Legal and professional fees	-	5,316
	Accountancy fees	500	500
		<u>500</u>	<u>5,816</u>