

REGISTERED CHARITY NUMBER: SC023818

EDINBURGH ASSOCIATION OF SPIRITUALISTS
TRUSTEES' ANNUAL REPORT AND ACCOUNTS
31ST DECEMBER 2025

Lesley Turnbull
Accountancy and Bookkeeping Services
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EDINBURGH ASSOCIATION OF SPIRITUALISTS

TRUSTEES' ANNUAL REPORT

YEAR ENDED 31ST DECEMBER 2025

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TRUSTEES' ANNUAL REPORT

YEAR ENDED 31ST DECEMBER 2025

Current managing trustees (Committee)

Mrs Yvonne Craig
Mrs Jeni McGill
Mrs Anne Boak
Mr Steven Tetsill
Ms Chloe Deas
Ms Janice Gardiner

Ms Marilyn Elliot
Ms Lorna Robertson
Ms Elizabeth Glasgow
Ms Lee Muir
Mr Ewan Irvine

Other managing trustees during the year

Contact address

25 Palmerston Place, Edinburgh EH12 5AP

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 2025****Activities and achievements**

I'm pleased to report that we are seeing a regular number of people attending our Divine Service on Sunday mornings, and that many of the congregation stay and join us in the tearoom now for tea and biscuits. This not only allows the committee to get to know them but it also allows the church to extend the hand of friendship, welcoming visitors from all around the globe to be part of our church community.

I'd like to thank all the committee members for their continued support and hard work throughout the past year, which has helped our church to thrive and succeed. I also take this opportunity to thank our healers for their dedication and commitment, we have seen an increase in people attending the twice weekly Healing sessions.

The church has continued to have our monthly Lyceum meetings thanks to John Blackwood for arranging and choosing the topics for discussion.

We continue to have weekly awareness classes which are very popular and well attended. The church is also doing regular workshops on trance and mediumship.

The church held a raffle in January 2025 and raised £200 for the "Wee Hours" charity. We had a joint open day on 5 April 2025 with The Arthur Conan Doyle Centre which raised £1,546.00 (this doesn't include what was paid to the Mediums or ACDC paid to their Practitioners). Charity night 26 April 2025 raising £750.00 for "Faces" and The British Heart Foundation charities.

As we move forward we will continue to promote our religion and principles to expand our church community, reaching out a hand of friendship to those in need

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 £23,945 for the year, the Association held unrestricted cash funds of £390,002 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



Yvonne Craig

President

Date:

13/4/24

RECEIPTS AND PAYMENTS ACCOUNT

YEAR ENDED 31ST DECEMBER 2025

Note

INCOMING RESOURCES

		Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	Total 2025	Total 2024
Incoming resources from generated funds						
Voluntary income	3	9,831	-	-	9,831	10,649
Legacies	4	-	-	-	-	-
Investment income	5	10,318	-	-	10,318	8,244
Incoming resources from charitable activities						
Members subscriptions		555	-	-	555	705
Classes, courses and workshops		3,603	-	-	3,603	1,486
Fundraising	6	322	-	-	322	828
Rent received		18,333	-	-	18,333	20,000
TOTAL INCOMING RESOURCES		42,962	-	-	42,962	41,912

RESOURCES EXPENDED

Cost of generating funds	7	15,041	-	-	15,041	13,619
Charitable activities	8	950	-	-	950	500
Governance costs	9	500	-	-	500	500
TOTAL RESOURCES EXPENDED		16,491	-	-	16,491	14,619

Asset and Investment Purchases

Asset purchases		2,526	-	-	2,526	-
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NET INCOMING/(OUTGOING)
RESOURCES BEFORE TRANSFERS

		23,945	-	-	23,945	27,293
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Transfers between funds

Net movements in funds for the year

Cash funds at 31 December 2024		366,057	-	-	366,057	338,764
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CASH FUNDS AT 31 DECEMBER 2025

		390,002	-	-	390,002	366,057
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STATEMENT OF BALANCES

AT 31ST DECEMBER 2025

	Note	Unrestricted Funds 2025	Restricted Funds 2025	Endowment Funds 2025	Total 2025	Total 2024
<u>Bank and Cash Balances</u>						
	2					
Balances brought forward		366,057	-	-	366,057	338,764
Movement in year:						
(Deficit)/Excess of Receipts over Payments for the year		23,945	-	-	23,945	27,293
Third party collection held at prior year and paid over in year		-	-	-	-	-
Third party collection held at year end		-	-	-	-	-
		390,002	-	-	390,002	366,057
<u>Investments</u>						
		-	-	-	-	-
<u>Assets</u>						
Fixed assets	1	223,805	-	-	223,805	221,279
Current assets	1	223,805	-	-	223,805	221,279
<u>Liabilities</u>						
		-	-	-	-	-

Approved by the Trustees and signed on their behalf



Yvonne Craig
President
Edinburgh Association of Spiritualists

Date: 13/4/24

YEAR ENDED 31ST DECEMBER 2025**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 2025 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.



Lesley Turnbull
Accountancy and Bookkeeping Services
6 Rowanhill Close
Port Seton
East Lothian
EH32 0SY

Date 13/4/26

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST DECEMBER 2025

		2025	2024
1	Fixed Assets		
	Freehold property at valuation	210,000	210,000
	Fixtures and fittings	13,805	11,279
		<u>223,805</u>	<u>221,279</u>
2	Cash at bank and in hand		
	Bank current account	33,854	30,410
	SNU Trust Investment account	5,192	249,696
	SNU Trust 5 year fixed rate deposit account	-	-
	Almoners account	625	625
	SNU Trust Deposit account	262	257
	SNU Trust two year fixed rate deposit account	-	85,000
	SNU Trust two year fixed rate deposit account	100,000	-
	SNU Trust two year fixed rate deposit account	250,000	-
	Cash in hand	69	69
		<u>390,002</u>	<u>366,057</u>
	Restricted Funds	<u>-</u>	<u>-</u>
3	Analysis of Receipts		
		2025	2024
	Voluntary Income		
	Sunday and weekday collections	5,411	5,853
	Private sittings	210	300
	Open day	414	659
	Donations for Blossom House/foodbank	-	500
	Sundry donations	185	384
	Other income	369	-
	Healing	1,242	953
	Tax recovered on Gift Aid	2,000	2,000
		<u>9,831</u>	<u>10,649</u>
4	Legacies		
	Bequest	<u>-</u>	<u>-</u>
5	Investment Income		
	SNU Bank interest	<u>10,318</u>	<u>8,244</u>
6	Fundraising		
	Lyceum	322	366
	Teas	-	462
		<u>322</u>	<u>828</u>

NOTES TO THE ACCOUNTS

YEAR ENDED 31ST DECEMBER 2025

Analysis of Payments		2025	2024
7	Cost of generating funds		
	Insurance	420	420
	Rent	8,530	8,530
	Speakers fees and expenses	3,511	3,065
	Social expenses	1,017	855
	Printing, stationery and other office expenses	458	373
	Repairs and maintenance	468	15
	Sundry expenses	480	111
	SNU fees	115	170
	Sundry donations	35	80
	Bank charges	7	-
		<u>15,041</u>	<u>13,619</u>
8	Charitable Activities		
	Blossom House/Foodbank donations	-	500
	Wee Hours/BHF/Faces donations	950	-
		<u>950</u>	<u>500</u>
9	Governance costs		
	Legal and professional fees	-	-
	Accountancy fees	500	500
		<u>500</u>	<u>500</u>