

KILMARNOCK SPIRITUAL CHURCH
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 DECEMBER 2024

SCOTTISH CHARITY NO. SC023822

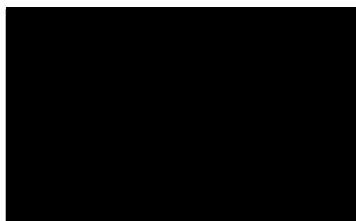
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CHARITY INFORMATION

Trustees Listed on Trustees Report

Charity Number SC023822

Principal Address



Independent Examiner

JRD LLP
Chartered Accountants
11 Portland Road
Kilmarnock
KA1 2BT

Bankers

Bank of Scotland plc
The Direct Business
PO Box 1000
BX2 1LB

KILMARNOCK SPIRITUALIST CHURCH

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KILMARNOCK SPIRITUALIST CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their report and independently examined Statement of Receipts and Payments for the year ended 31 December 2024.

Principal activity

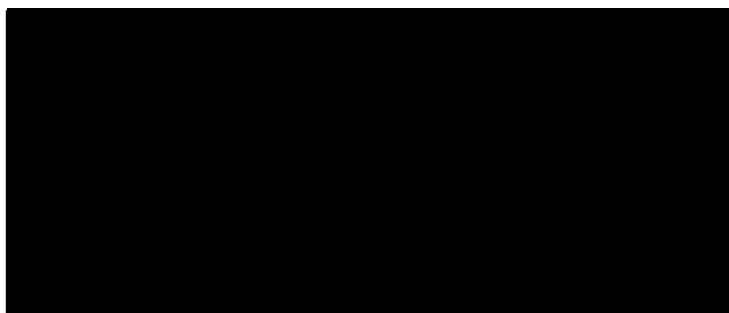
The objects of Kilmarnock Spiritualist Church are the advancement of the religion and religious philosophy of Spiritualism on the basis of the Seven Principles, the holding of religious services for public worship, the training of all in the principles of the religion, religious philosophy and science of Spiritualism and 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.

Constitution and Legal Status

Kilmarnock Spiritualist Church is an unincorporated Scottish Charity (No. SC023822). The charity is affiliated to the Spiritualists' National Union ('SNU') which is a charitable company (Company No. 00071661), registered as a charity in England & Wales (No. 261898) and registered as a charity in Scotland (No. SC041714). The SNU's Memorandum and Articles of Association and Bye-laws are available at: www.snu.org.uk. The charity's own constitution is the SNU's Rules for Churches (2022 - Scottish & Irish Edition). All SNU churches and their members are bound by the Memorandum and Articles of Association and Bye-laws of the SNU in the same manner as if they were members of the union.

Committee

The following Committee members served throughout the financial year unless as otherwise noted:



The Committee members, who are considered to be the Trustees of the charity, and office bearers are appointed by the members at the Annual General Meeting and are recruited from the members of the church. The office bearers shown are those appointed at the last AGM.

Independent Examiner

A casual vacancy arose after completion of the accounts for the year ended 31 December 2023. The members authorised the Committee at the last AGM, to appoint an appropriate examiner. [REDACTED]
[REDACTED] JRD LLP was appointed as Independent Examiner during February 2025 in respect of the accounts for the year ended 31 December 2024 and was reappointed at the AGM on 6 April 2025.

Review of Financial Year

The receipts and payments account at page 2 of the accounts shows an excess of payments over receipts of £8,754 (2023: £38,494). The results on a cash basis are impacted by timing differences, for example, the insurance refunds of £28,724 primarily relate to costs incurred in prior years. Significant church refurbishment and capital expenditure on fixtures & fittings took place in both 2023 and 2024. This was planned expenditure out of funds set aside for these purposes. An analysis of funds is shown at note 5 of the accounts – these are all unrestricted.

KILMARNOCK SPIRITUALIST CHURCH

TRUSTEES' REPORT FOR THE YEAR ENDED 31 DECEMBER 2024

Reserves Policy

Unrestricted funds, on a cash basis, carried forward at 31 December 2024 were £113,525 (2023: £122,279). While there is currently no formal reserves policy, at least £60,000 has been invested in bonds for 3 consecutive years effectively representing the charity's contingency reserve. In addition, there are further substantial funds held in an investment account which can be accessed for both necessary property repairs and general running costs. The Trustees consider that an appropriate level of reserves is held to meet the charity's needs.

Significant Activities

- Our own Church building was not accessible until the first Sunday in November 2024; due to burst pipe damage. We could not run and achieve the activities as we would have wished but we; continued with our fortnightly Divine Service in a hired hall, which reverted to weekly services when the Church reopened in November.
- We continued with our Healing sessions after the service then resumed our three other sessions from November.
- We continued with our development group fortnightly, through hall hire and zoom, then back in the Church from November.
- We finished roughcasting the gable end of the Church and the accessible toilet was completed in August 2024. Building work was signed off in September, and the Trustees had been personally involved in repairs and putting our church back together.
- We were pleased to hold two special services: one to celebrate long service (60 years) of our organist/Officiant. And a prestigious Healing Award to our retired Healing Leader.
- We were able to hold our Annual Charity Evening, where we like to support a Children's Charity, during December 2024 after the Church reopened.

Trustees' responsibilities

The Trustees are required to act in accordance with the constitution and within the framework of relevant charity legislation. They are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the charity's financial position, and to enable them to ensure that the accounts comply with the applicable requirements of the following:

- Charities and Trustee Investment (Scotland) Act 2005.
- Charities Accounts (Scotland) Regulations 2006 (as amended).

The Trustees have the responsibility for taking reasonable steps to safeguard the assets of the charity and to prevent and detect fraud and other irregularities.

Approved by the Trustees on 6 April, 2025 and signed on their behalf by:


Trustee/President

KILMARNOCK SPIRITUALIST CHURCH

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF KILMARNOCK SPIRITUALIST CHURCH

I report on the accounts of the charity for the year ended 31 December 2024, which are set out on pages 2 to 5.

Respective responsibilities of trustees and examiner

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

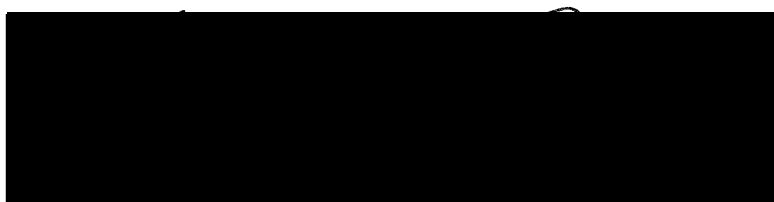
Basis of independent examiner's statement

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 the 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.



Chartered Accountant (ICAS)

JRD LLP
Chartered Accountants
11 Portland Road
Kilmarnock
KA1 2BT

7 April, 2025

KILMARNOCK SPIRITUALIST CHURCH

STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 31 DECEMBER 2024

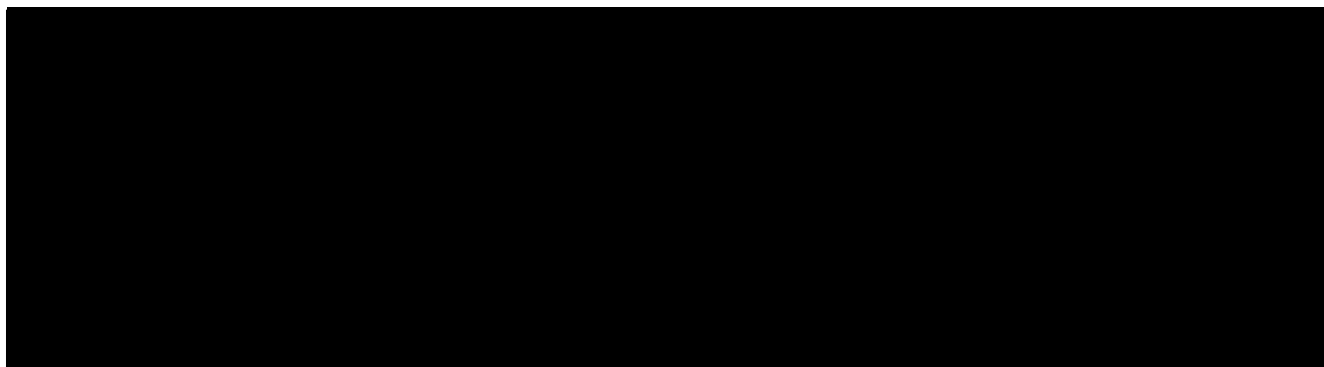
	Notes	2024 £	£	2023 £	£
<u>Receipts</u>					
Subscriptions		196		294	
Collections		2,836		1,775	
Donations		186		230	
Healing Guild		79			
Charity tray		19		23	
Raffles		110		120	
Teas		60		16	
Ticket sales		100		-	
Thursday/Sunday group		613		554	
Shop sales		33		-	
Other sales		158		67	
Investment income		4,305		3,013	
Insurance refunds		28,724		4,015	
			37,419		10,107
<u>Payments</u>					
Mediums & workshop fees & expenses		980		540	
Heat, light & cleaning		2,808		1,940	
Insurance		1,607		1,550	
Hall hire		1,845		2,015	
SNU fees and publications		405		350	
Repairs and renewals		12,768		2,066	
Renovation repairs		11,482		24,335	
Purchase of assets		12,659		14,312	
Postage, stationery & advertising		97		142	
Travelling expenses	4	78		208	
Catering		174		59	
Flowers		85		48	
Sundry expenses		60		50	
Charity donations		484		470	
Survey fees		125		-	
Independent Examiner's fees		516		516	
			46,173		48,601
Excess of (Payments)/Receipts for year		<u>(8,754)</u>		<u>(38,494)</u>	
Cash & Bank Balances brought forward		122,279		160,773	
Excess of (Payments)/Receipts for year		<u>(8,754)</u>		<u>(38,494)</u>	
Cash & Bank Balances carried forward	5	<u>113,525</u>		<u>122,279</u>	

KILMARNOCK SPIRITUALIST CHURCH

STATEMENT OF BALANCES AS AT 31 DECEMBER 2024

	Notes	2024	2023
	3	£	£
Assets			
Balance brought forward		107,940	95,563
Additions during year		12,659	14,312
Disposals during year		-	(976)
Depreciation charge for year		(2,586)	(959)
Balance carried forward		118,013	107,940
Bank and Cash Balances		2024	2023
		£	£
Petty Cash		131	346
Bank Current Account		2,794	5,156
SNU Trust Deposit Account		257	253
SNU 1-6-1 Bond		1,000	-
SNU Trust Bond		60,000	60,000
SNU Investment Account		49,343	56,523
Total		113,525	122,278
Stocks		2024	2023
		£	£
Stock		472	523
		472	523
Liabilities		2024	2023
		£	£
Independent Examiner's fees - current year		660	-
Independent Examiner's fees - prior year (paid 2024)		-	516
		660	516
Funds		2024	2023
		£	£
Unrestricted General Funds	5	2,925	5,503
Unrestricted Reserve Funds	5	110,600	116,776
		113,525	122,279

Approved by the Trustees on 6 April, 2025 and signed on their behalf by:



KILMARNOCK SPIRITUALIST CHURCH

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 DECEMBER 2024

1 Basis of Accounting

These accounts have been prepared on the Receipts & Payments basis in accordance with the Charities & Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended).

2 Nature and purpose of funds

All funds are unrestricted.

General unrestricted funds represent the charity's working capital.

Reserve funds (previously shown as a 'Fabric Fund') are held in investment accounts and bonds but can be used for general running costs as well as specific property related costs and contingencies.

There are no restricted funds.

3 Fixed Assets

	Heritable Property £	Equipment £	Furniture & Fittings £	Total £
Cost				
At 1 January 2024	93,000	189	16,017	109,206
Additions	-	971	11,688	12,659
Disposals	-	-	-	-
At 31 December 2024	93,000	1,160	27,705	121,865
Depreciation				
At 1 January 2024	-	77	1,189	1,266
Disposals	-	-	-	-
Charge for the year	-	259	2,327	2,586
At 31 December 2024	-	336	3,516	3,852
Net book value				
At 31 December 2024	93,000	824	24,189	118,013
Net book value				
At 31 December 2023	93,000	112	14,828	107,940

The heritable property is shown in the accounts at cost but was revalued in 2011. The market value of the property was stated in this valuation to be in the order of £150,000.. The revaluation was carried out by an independent Chartered Surveyor. The fire insurance re-instatement figure is £835,412.

4 Trustees remuneration and expenses

All trustees are volunteers and received no remuneration.

President, was reimbursed during the year for travelling expenses of £78 (2023: £208).

KILMARNOCK SPIRITUALIST CHURCH

NOTES TO THE ACCOUNTS (CONTINUED)
FOR THE YEAR ENDED 31 DECEMBER 2024

5 Analysis of Statement of Financial Activities

	Unrestricted General Funds 2024 £	Unrestricted General Funds 2023 £	Unrestricted Reserve Funds 2024 £	Unrestricted Reserve Funds 2023 £	Total Funds 2024 £	Total Funds 2023 £
Receipts						
<i>Donations, legacies and other</i>						
Subscriptions	196	294	-	-	196	294
Collections	2,836	1,775	-	-	2,836	1,775
Donations	186	230	-	-	186	230
Healing guild	79	-	-	-	79	-
Charity tray	19	23	-	-	19	23
Raffles	110	120	-	-	110	120
Insurance refunds	28,724	4,015	-	-	28,724	4,015
	<u>32,150</u>	<u>6,457</u>	<u>-</u>	<u>-</u>	<u>32,150</u>	<u>6,457</u>
<i>Charitable activities</i>						
Teas	60	16	-	-	60	16
Ticket sales	100	-	-	-	100	-
Thursday/Sunday group	613	554	-	-	613	554
Shop sales	33	-	-	-	33	-
Other sales	158	67	-	-	158	67
	<u>964</u>	<u>637</u>	<u>-</u>	<u>-</u>	<u>964</u>	<u>637</u>
<i>Investments</i>						
Investment income	-	-	4,305	3,013	4,305	3,013
	<u>-</u>	<u>-</u>	<u>4,305</u>	<u>3,013</u>	<u>4,305</u>	<u>3,013</u>
Total Income	33,114	7,094	4,305	3,013	37,419	10,107
Payments						
Cost of raising funds	-	-	-	-	-	-
Charitable activities:						
Charitable expenditure	34,176	9,481	11,481	38,604	45,657	48,085
Support costs	-	-	-	-	-	-
Governance costs	516	516	-	-	516	516
	<u>34,692</u>	<u>9,997</u>	<u>11,481</u>	<u>38,604</u>	<u>46,173</u>	<u>48,601</u>
Other	-	-	-	-	-	-
Total Expenditure	34,692	9,997	11,481	38,604	46,173	48,601
Net Income/(Expenditure)	(1,578)	(2,903)	(7,176)	(35,591)	(8,754)	(38,494)
Transfers between funds	(1,000)	-	1,000	-	-	-
Net movement in funds	(2,578)	(2,903)	(6,176)	(35,591)	(8,754)	(38,494)
Reconciliation of funds						
Total funds brought forward	5,503	8,406	116,776	152,367	122,279	160,773
Total funds carried forward	2,925	5,503	110,600	116,776	113,525	122,279