

REGISTERED CHARITY NUMBER: SC041289

Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31st December 2023  
for  
Dumfries Spiritualist Church

Farries Kirk & McVean  
Dumfries Enterprise Park  
Heathhall  
Dumfries  
DUMFRIESSHIRE  
DG1 3SJ

**Dumfries Spiritualist Church**

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**for the Year Ended 31st December 2023**

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**Dumfries Spiritualist Church**  
**Report of the Trustees**  
**for the Year Ended 31st December 2023**

The trustees present their report with the financial statements of the charity for the year ended 31st December 2023. The trustees have adopted the provisions of 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 2019).

## **OBJECTIVES AND ACTIVITIES**

### **Objectives and aims**

The Church's main purpose is 'to promote SNU Spiritualism, defined as the religion and religious philosophy of Spiritualism, which recognises the Fatherhood of God, the Brotherhood of Man, the Communion of Spirits and the Ministry of Angels, the Continuous Existence of the Human Soul, Personal Responsibility, Compensation and Retribution Hereafter for all the Good and Evil Deeds done on Earth and Eternal Progress open to every Human Soul.'

### **Volunteers**

The Church relies on the general committee to volunteer their time to help prepare for and run the Services.

## **ACHIEVEMENT AND PERFORMANCE**

### **Charitable activities**

The year has seen the church continuing its fortnightly services however there has been a significant decrease in people attending, with an average of 30-35 people per service compared with the previous year of 45 people per service. The committee are aware of this for the coming year and are making efforts to try and increase the footfall with the introduction of new mediums who have varying ways of presenting spiritualism. During the year to 31st December 2023 2 laptops were purchased, one for the treasurer and one for the secretary. This is to warrant our compliance with General Data Protection ensuring that the Church data is held on the equipment belonging to the Church and not on personal computers. The Church portrays that its services are open all and that everyone attending the Church will be made welcome. The public and members of the Church are updated with events through Facebook and other avenues.

## **FINANCIAL REVIEW**

### **Reserves policy**

As a result of the deficit for the year of £1,643 (2022 Deficit £938), the Church held unrestricted funds of £78,978 (2022: £80,621) at the year end.

We aim to maintain reserves at a level which is at least equivalent to £8,000 which would enable us to cover annual expenses for a year and any one off expenses in the event of any unforeseen circumstances.

## **STRUCTURE, GOVERNANCE AND MANAGEMENT**

### **Governing document**

The Church is an unincorporated trust, constituted under the Rules of the Spiritualist's National Union and is a registered Scottish charity, number SC041289.

### **Recruitment and appointment of new trustees**

In accordance with the terms of the SNU Rule Book there must be a minimum of six trustees, with further increases in numbers as the church members see fit. New trustees are appointed by a majority vote of existing members. Trustees retire from post by giving notice in writing.

### **Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Registered Charity number**

SC041289

### **Principal address**

c/o 7 Murdoch Close  
Dalbeattie  
DG5 4UP

**Dumfries Spiritualist Church**  
**Report of the Trustees**  
**for the Year Ended 31st December 2023**

**Trustees**

A Hammond  
Ms N Irving  
C Little  
J Card (resigned 30.4.23)  
J White  
L Mercer  
D Faulds  
A Bone  
K McGahan  
Stewart (appointed 31.8.23)

**Independent Examiner**

David R Mitchell, BA, CA  
Farries Kirk & McVean  
Dumfries Enterprise Park  
Heathhall  
Dumfries  
DUMFRIESSHIRE  
DG1 3SJ

Approved by order of the board of trustees on 15th April 2024 and signed on its behalf by:

K McGahan - Trustee

**Independent Examiner's Report to the Trustees of**  
**Dumfries Spiritualist Church**

I report on the accounts for the year ended 31st December 2023 set out on pages four to nine.

**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's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) 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 the independent examiner's report**

My examination was 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 seeking 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 I do not express an audit opinion on the view given by the accounts.

**Independent examiner's statement**

In connection with 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 to comply with Regulation 8 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.

David R Mitchell, BA, CA  
The Institute of Chartered Accountants of Scotland

Farries Kirk & McVean  
Dumfries Enterprise Park  
Heathhall  
Dumfries  
DUMFRIESSHIRE  
DG1 3SJ

15th April 2024

**Dumfries Spiritualist Church**

**Statement of Financial Activities**  
**for the Year Ended 31st December 2023**

		2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		2,475	4,351
Investment income	2	1,055	979
<b>Total</b>		<u>3,530</u>	<u>5,330</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Promotion of SNU Spiritualism		4,089	5,029
Other		1,084	1,239
<b>Total</b>		<u>5,173</u>	<u>6,268</u>
<b>NET INCOME/(EXPENDITURE)</b>		(1,643)	(938)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		80,621	81,559
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>78,978</u></u>	<u><u>80,621</u></u>

The notes form part of these financial statements

**Dumfries Spiritualist Church**

**Balance Sheet**  
**31st December 2023**

		2023 Unrestricted fund £	2022 Total funds £
<b>CURRENT ASSETS</b>	Notes		
Cash at bank and in hand		79,218	80,961
<b>CREDITORS</b>			
Amounts falling due within one year	6	(240)	(340)
<b>NET CURRENT ASSETS</b>		<u>78,978</u>	<u>80,621</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		78,978	80,621
<b>NET ASSETS</b>		<u>78,978</u>	<u>80,621</u>
<b>FUNDS</b>	7		
Unrestricted funds		<u>78,978</u>	<u>80,621</u>
<b>TOTAL FUNDS</b>		<u>78,978</u>	<u>80,621</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 15th April 2024 and were signed on its behalf by:

K McGahan - Trustee

The notes form part of these financial statements

**Dumfries Spiritualist Church**  
**Notes to the Financial Statements**  
**for the Year Ended 31st December 2023**

**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities and Trustee Investment (Scotland) Act 2005. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**2. INVESTMENT INCOME**

	2023	2022
	£	£
Deposit account interest	1,055	979
	<u>          </u>	<u>          </u>

**3. INDEPENDENT EXAMINER**

	2023	2022
	£	£
Other assurance services	240	240
	<u>          </u>	<u>          </u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31st December 2023 nor for the year ended 31st December 2022.



**Dumfries Spiritualist Church**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st December 2023**

**4. TRUSTEES' REMUNERATION AND BENEFITS - continued**

**Trustees' expenses**

An amount of £30 was paid to J Card for Travel Expenses during the year ended 31st December 2023. There were no other trustees' expenses paid during the year ended 31st December 2023 nor for the year ended 31st December 2022.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	4,351
Investment income	979
<b>Total</b>	<u>5,330</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Promotion of SNU Spiritualism	5,029
Other	1,239
<b>Total</b>	<u>6,268</u>
<b>NET INCOME/(EXPENDITURE)</b>	(938)
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	81,559
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>80,621</u></u>

**6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2023 £	2022 £
Trade creditors	-	100
Other creditors	240	240
	<u>240</u>	<u>340</u>

**Dumfries Spiritualist Church**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st December 2023**

**7. MOVEMENT IN FUNDS**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	80,621	(1,643)	78,978
<b>TOTAL FUNDS</b>	<u>80,621</u>	<u>(1,643)</u>	<u>78,978</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	3,530	(5,173)	(1,643)
<b>TOTAL FUNDS</b>	<u>3,530</u>	<u>(5,173)</u>	<u>(1,643)</u>

**Comparatives for movement in funds**

	At 1.1.22 £	Net movement in funds £	At 31.12.22 £
<b>Unrestricted funds</b>			
General fund	81,559	(938)	80,621
<b>TOTAL FUNDS</b>	<u>81,559</u>	<u>(938)</u>	<u>80,621</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	5,330	(6,268)	(938)
<b>TOTAL FUNDS</b>	<u>5,330</u>	<u>(6,268)</u>	<u>(938)</u>

The general fund is unrestricted and to be expended as and how the Trustees see fit in order to promote SNU Spiritualism.

**Dumfries Spiritualist Church**

**Notes to the Financial Statements - continued**  
**for the Year Ended 31st December 2023**

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31st December 2023.

**Dumfries Spiritualist Church**

**Detailed Statement of Financial Activities**  
**for the Year Ended 31st December 2023**

	2023 £	2022 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	2,370	4,072
Subscriptions	105	279
	<hr/> 2,475	<hr/> 4,351
<b>Investment income</b>		
Deposit account interest	1,055	979
	<hr/> 3,530	<hr/> 5,330
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Mediums fees	1,549	1,398
Affiliation fees	160	80
Consumables	643	945
	<hr/> 2,352	<hr/> 2,423
<b>Other</b>		
Donations	-	445
Sound System Equipment	-	794
Computer costs	1,084	-
	<hr/> 1,084	<hr/> 1,239
<b>Support costs</b>		
<b>Management</b>		
Advertising	149	103
Travel	50	55
Postage and stationery	26	122
Rent	1,272	2,086
	<hr/> 1,497	<hr/> 2,366
<b>Governance costs</b>		
Independent examiner's fee	240	240
	<hr/> 5,173	<hr/> 6,268
<b>Total resources expended</b>		
<b>Net expenditure</b>	<hr/> (1,643)	<hr/> (938)

This page does not form part of the statutory financial statements