

REGISTERED CHARITY NUMBER: 023813 (Scotland)

AYR SPIRITUALIST CENTRE

10A ALLOWAY PLACE

AYR

FINANCIAL STATEMENTS

FOR THE

YEAR ENDED 31 DECEMBER 2025

Stewart Gilmour & Co

CHARTERED ACCOUNTANTS & TAX ADVISORS

AYR SPIRITUALIST CENTRE

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

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AYR SPIRITUALIST CENTRE

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

TRUSTEES' REPORT

The Ayr Spiritualist Centre is a registered charity in Scotland, charity number SC 023813, and operates the Ayr Spiritualist Church at 10a Alloway Place, Ayr. The organisation and government of the Church is determined by the rules and guidelines for all churches affiliated to the Spiritualists' National Union.

Objectives and activities

The objectives of the centre are to advance religion and the religious philosophy of Spiritualism on the basis of the Seven Principles of Spiritualism:

- ~ 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 on earth; and
- ~ Eternal progress open to every human soul.

The main activities of the Centre are to hold public weekly religious ceremonies, to open our doors to our local community and further afield and to offer guidance and training within the principles of spiritualism, above.

Trustees' responsibilities

The Trustees are responsible for administering the affairs of the Centre, including the maintenance of its finances. They are also responsible for the proper maintenance of the Centre's property of the Church.

In connection with their responsibilities the Trustees are required to prepare accounts for each financial year which give a true and fair view of the state of affairs of the Centre and of the surplus or deficit of the Centre for that period. In preparing those accounts the Trustees are required to:

- ~ Select suitable accounting policies and apply them consistently;
- ~ Make estimates and judgements that are prudent;
- ~ Prepare the accounts on the going concern basis unless it is inappropriate to presume that the Centre will continue in operational existence; and
- ~ State whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the accounts.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Centre and to enable them to ensure that the accounts comply with the Charities and Trustee Investment (Scotland) Act 2005, Regulation 8 of the Charities Accounts (Scotland) Regulations 2006 and the Statement of Recommended Practice for Charities (2005). They are also responsible for risk management and for the safeguarding of the assets of the Centre and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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TRUSTEES' REPORT (Continued)

Trustee recruitment and appointment

Trustee recruitment and appointment is done yearly at the Annual General Meeting where a voting system is used by members.

The present Trustees of the Ayr Spiritualist Centre and those who served during the year were as follows:

- ~ Jean Murray (President)
- ~ Margaret Mccombe (Vice President)
- ~ Jacqueline McConnachie (Vice President)
- ~ Julie Pessall (Treasurer)
- ~ Lynne Kennedy (Secretary)
- ~ Jane Cummings
- ~ Nancy Gallacher
- ~ Mary Grossart
- ~ Elizabeth McNamara
- ~ Linda Muir
- ~ Aimee Burgoyne
- ~ Elaine Bell

Achievements during the year

The Centre held a charity "Evening of Mediumship" for Southcraig School.

The Centre held a workshop that was run by the SNU President Jackie Wright.

There was a six week adult Lyceum course on Philosophy run during the year.

The Centre donated the Sunday free will offering collection from the Sunday evening closest to 11 November 2025 to the charity Erskine.

There is an awareness and trainee mediumship night on a Thursday night. (This has been run as a closed circle, and by invite only to members and associate members).

The Centre holds sittings on a Saturday morning. There is a charge of £15.00 which goes back to the centre to pay for its upkeep. These sittings give the public the opportunity to receive spiritual readings that prove survival of life after physical death.

On the last Saturday of the month the centre holds tea/coffee chat and sittings mornings. Members of the public can come along and chat with some of the centres mediums. There is no charge for this and if they want a sitting on the day there is a charge of £15.00. The money collected goes back to the centre towards its upkeep.

A foodbank has been set up and generously donated items are regularly given to VASA food pantry.

The centre collected toys, pyjamas, books and toiletries to be donated to local children at Christmas by the charity "night before Christmas".

An evening of Clairvoyance was held to support newly established "Ayr Taxi Day out". The beneficiaries of this were children and their families who are supported by Whiteleys Retreat.

We have a website and a Facebook page that is updated regularly.

AYR SPIRITUALIST CENTRE

FINANCIAL STATEMENTS

YEAR ENDED 31 DECEMBER 2025

TRUSTEES' REPORT (Continued)

Financial review

The Centre does not have any designated funds for specific purposes and holds all assets within a General Fund. Total collections, fees and other income have increased from £11,625 to £11,744 during the year to 31 December 2025. Total expenditure was £13,317 compared to £7,807 in 2024. A deficit of £1,573 before depreciation charges arises for 2025 compared to a surplus of £3,818 in 2024. The General Fund stood at £550,480 as at 31 December 2025 (2024 : £549,927).

Reserves policy

The Trustees consider that, given the nature and scope of the Centre's activities, the requirement for free reserves to cover timing differences between receipts and payments, maintain adequate working capital for core costs, and to allow a quick response to emergencies, where needed, reserves of at least £10,000 should be maintained. The free reserves, not tied up as fixed assets at 31 December 2025 amounted to £89,530.

The Trustees would like to express their thanks to all of the people involved in the running of the Centre and to the members for their generosity and support during the year.



Jean Murray
On behalf of the Trustees

Date : 25 March 2026

INDEPENDENT EXAMINER'S REPORT TO THE MEMBERS OF AYR SPIRITUALIST CENTRE

I report on the accounts of the Congregation for the year ended 31 December 2025 which are set out on pages 6 to 8.

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. The charity's 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 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 Regulationshave 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.



Kenneth C Livingstone, B.A., C.A., A.I.P.F.M.

Stewart Gilmour & Co, Chartered Accountants

24 Beresford Terrace
Ayr
KA7 2EG

Date : 25 March 2026

AYR SPIRITUALIST CENTRE

RECEIPTS AND PAYMENTS ACCOUNT FOR THE YEAR ENDED 31 DECEMBER 2025

	2025	2024
	£	£
Receipts		
Church collections	2,943	4,742
Members' fees	300	335
Developing class	577	576
Raffle	1,499	1,631
Jackie Wright workshop	697	760
Talks / events / other workshops	1,465	1,010
Donations	110	351
Donations for defibrillator	-	356
Donations for cuddle bed	1,214	-
Lyceum	334	-
Soup and sittings	1,505	420
Bank compensation	50	-
Bank interest received	1,050	1,444
Total receipts	11,744	11,625
Payments		
Fundraising expenses	-	-
Payments for charitable activities :		
Insurance	702	691
Heating and lighting	1,436	1,075
Telephone and internet	238	-
Repairs and renewals	1,268	1,219
Website	19	19
Subscriptions	158	-
Spiritualist National Union fees	340	300
Spiritualist healer's fees	80	62
Tribute to members	252	180
Books and stationery	153	148
AGM expenses	40	40
Donations made	495	1,261
Cleaning and refreshments	106	95
Miscellaneous	3	11
Legal and professional fees	5,721	760
Accommodation	280	290
Medium's fees and expenses	1,780	1,410
Total payments for charitable activities	13,071	7,561
Governance costs :		
Independent Examiner's honorarium	246	246
Total payments	13,317	7,807
(Deficit) / Surplus for year	(1,573)	3,818

All funds are unrestricted.

AYR SPIRITUALIST CENTRE

**STATEMENT OF BALANCES
AS AT 31 DECEMBER 2025**

	2025 £	2024 £
Fixed assets - see schedule		
Buildings	459,684	459,684
Furniture and fittings	1,091	283
Computer equipment	172	202
CD player	3	4
Total fixed assets	<u>460,950</u>	<u>460,173</u>
Bank and cash in hand		
Opening balances	89,754	85,936
(Deficit) / Surplus for year	(1,573)	3,818
Fixed asset purchases	1,349	-
Closing balances	<u>89,530</u>	<u>89,754</u>
Total assets	<u><u>550,480</u></u>	<u><u>549,927</u></u>
Reserves		
General fund	<u><u>550,480</u></u>	<u><u>549,927</u></u>

All funds are unrestricted.

Approved by the Trustees and signed on their behalf.



Jean Murray

Date : 25 March 2026

AYR SPIRITUALIST CENTRE

TANGIBLE FIXED ASSETS SCHEDULE

AS AT 31 DECEMBER 2025

	Buildings £	Furniture and Fittings £	Computer Equipment £	CD Player £	Totals £
Cost / Revaluation :					
At 1 January 2025	459,684	4,638	470	56	464,848
Additions	-	1,349	-	-	1,349
Revaluation in year	-	-	-	-	-
At 31 December 2025	<u>459,684</u>	<u>5,987</u>	<u>470</u>	<u>56</u>	<u>466,197</u>
Depreciation :					
At 1 January 2025	-	4,355	268	52	4,675
Charge for year	-	216	30	1	247
At 31 December 2025	<u>-</u>	<u>4,571</u>	<u>298</u>	<u>53</u>	<u>4,922</u>
Net book value :					
At 31 December 2025	<u>459,684</u>	<u>1,416</u>	<u>172</u>	<u>3</u>	<u>461,275</u>
At 31 December 2024	<u>459,684</u>	<u>283</u>	<u>202</u>	<u>4</u>	<u>460,173</u>

The building at 10A Alloway Place, Ayr, was incorporated within the 2022 accounts at its insurance valuation. This has subsequently been revalued during 2023 as £444,569 and then in 2024 as £459,684. The notional depreciation charge on the building at 2% per annum of revaluation would be £9,193.