Poole Christian Spiritualist Church

Trustees' Annual Report and Financial Statements

For the year ended 31 March 2026

Registered Charity Number: 1208344

Charitable Incorporated Organisation (CIO)

RCL Accountants Ltd t/a PJC Accounting Services

17 St Helens Road

Sandford

Dorset

BH20 7AX

Statement of Financial Activities

Poole Christian Spiritualist Church
For the year ended 31 March 2026

	UNRESTRICTED FUNDS	TOTAL FUNDS	PRIOR YEAR FUNDS
Income and Endowments from:			
Donations and legacies	7,183	7,183	26,618
Charitable activities	12,009	12,009	-
Investments	902	902	138
Other	-	-	934
Total Income and Endowments from:	**20,094**	**20,094**	**27,689**
Expenditure on:			
Raising Funds	7,980	7,980	7,465
Charitable Activities			
Advertising & Marketing	1,783	1,783	989
Accountancy fees	1,188	1,188	1,080
Charitable and Political Donations	436	436	1,069
Cleaning	1,032	1,032	319
Depreciation Expense	2,269	2,269	1,692
Insurance	1,690	1,690	1,797
IT Software and Consumables	625	625	1,649
Light, Power, Heating	2,128	2,128	1,746
Printing & Stationery	153	153	214
Rates	-	-	237
Repairs & Maintenance	3,382	3,382	3,524
Staff Training	-	-	42
Subscriptions	-	-	95
Telephone & Internet	961	961	655
Travel - National	3,691	3,691	7,431
Total Charitable Activities	**19,338**	**19,338**	**22,539**
Total Expenditure on:	**27,318**	**27,318**	**30,004**
Net Income/(Expenditure) for the Year	**(7,224)**	**(7,224)**	**(2,314)**

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL FUNDS	PRIOR YEAR FUNDS
Reconciliation of Funds:				
Total Funds Brought Forward	(120,464)	(72,500)	(192,964)	(195,278)
Net Movement in Funds	7,224	-	7,224	2,314
Total Funds Carried Forward	**(113,240)**	**(72,500)**	**(185,740)**	**(192,964)**

Statement of Financial Position

Poole Christian Spiritualist Church
As at 31 March 2026

	UNRESTRICTED FUNDS	RESTRICTED FUNDS	TOTAL THIS YEAR	TOTAL LAST YEAR
Fixed Assets				
Tangible Assets	82,005.76	72,500.00	154,505.76	156,775.00
Total Fixed Assets	**82,005.76**	**72,500.00**	**154,505.76**	**156,775.00**
Current Assets				
Cash at bank and in hand	32,368.00	-	32,368.00	37,268.58
Total Current Assets	**32,368.00**	**-**	**32,368.00**	**37,268.58**
Creditors: amounts falling due within one year				
Creditors: amounts falling due within one year	1,134.00	-	1,134.00	1,080.00
Total Creditors: amounts falling due within one year	**1,134.00**	**-**	**1,134.00**	**1,080.00**
Net Current Assets (Liabilities)	**31,234.00**	**-**	**31,234.00**	**36,188.58**
Total Assets less Current Liabilities	**113,239.76**	**72,500.00**	**185,739.76**	**192,963.58**
Net Assets	**113,239.76**	**72,500.00**	**185,739.76**	**192,963.58**
Funds of the Charity				
Unrestricted Funds	113,239.76	-	113,239.76	120,463.58
Restricted Funds	-	72,500.00	72,500.00	72,500.00
Total Funds	**113,239.76**	**72,500.00**	**185,739.76**	**192,963.58**

Notes to the Accounts

Poole Christian Spiritualist Church
For the year ended 31 March 2026

1. Accounting Policies

Basis of preparation

The financial statements have been prepared under the historical cost convention and in accordance with the Charities Act 2011, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS 102)). The charity constitutes a public benefit entity as defined by FRS 102.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern and have therefore prepared the financial statements on the going concern basis.

Fund accounting
Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subject to specific conditions imposed by donors and grant providers. Such funds are only expended in accordance with those restrictions.

Income recognition

Income is recognised when the charity has entitlement to the funds, it is probable that the income will be received, and the amount can be measured reliably.

Expenditure recognition
Expenditure is recognised once there is a legal or constructive obligation to make a payment, it is probable that settlement will be required, and the amount can be measured reliably.

Tangible Fixed Assets
Tangible fixed assets are capitalised where the purchase price exceeds £[policy threshold] and are stated at cost less accumulated depreciation and impairment losses.
Depreciation
Depreciation is provided to write off the cost of tangible fixed assets less their estimated residual values over their expected useful economic lives using the straight-line method.

Freehold Property - 50 year straight line on buildings, nil on land
Plant and Machinery - 25% reducing balance
Office Equipment - 25% reducing balance

Cash and cash equivalents

Cash and cash equivalents comprise cash at bank and in hand.

Debtors
Debtors are recognised at the settlement amount due.

Creditors
Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of economic benefits.

2. Trustees' Remuneration and Expenses

No trustee received remuneration during the year (2025: £nil).

No trustee received reimbursement of expenses during the year (2025: £nil).

3. Employees

The charity had no employees during the year (2025: none).

4. Tangible Fixed Assets

	FREEHOLD PROPERTY	PLANT AND MACHINERY	OFFICE EQUIPMENT	TOTAL
Tangible Fixed Assets				
Cost or Valuation				
At 01 April 25	151,703.00	14,628.00	6,008.00	172,339.00
At 31 March 26	**151,703.00**	**14,628.00**	**6,008.00**	**172,339.00**
Depreciation				
At 01 April 25	-	(11,703.00)	(3,861.00)	(15,564.00)
Charge for year	(1,001.24)	(731.00)	(537.00)	(2,269.24)
At 31 March 26	**(1,001.24)**	**(12,434.00)**	**(4,398.00)**	**(17,833.24)**
Net book value at 31 March 26	150,701.76	2,194.00	1,610.00	154,505.76
Net book value at 31 March 25	151,703.00	2,925.00	2,147.00	156,775.00

Notes to the Accounts

Poole Christian Spiritualist Church
For the year ended 31 March 2026

	2026	2025
5. Creditors: Amounts Falling Due Within One Year		
Accruals	(1,134.00)	(1,080.00)
Total Creditors	**(1,134.00)**	**(1,080.00)**

	2026	2025
6. Movement in Funds		
Unrestricted Funds		
Unrestricted Funds Brought Forward	(120,463.58)	(122,778.00)
Net Movement in Funds	7,223.82	2,314.42
Unrestricted Funds Carried Forward	**(113,239.76)**	**(120,463.58)**
Restricted Funds		
Restricted Funds Brought Forward	(72,500.00)	(72,500.00)
Restricted Funds Carried Forward	**(72,500.00)**	**(72,500.00)**
Total Funds	**(185,739.76)**	**(192,963.58)**

7. Related Party Transactions

There were no related party transactions requiring disclosure during the year (2025: none).

TRUSTEES' ANNUAL REPORT TEMPLATE

Prepared in accordance with Charity Commission and SORP compliance frameworks

SECTION 1: REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name:	**Poole Christian Spiritualist Church**
Registered Charity Number:	**1208344**
Principal / Office Address:	**18 Kingland Crescent, Poole BH15**
Names of Serving Trustees: *(Who managed the charity during the financial year)*	1. Pauline Martin 2. Antoinette Goswell 3. _____ 4. _____ 5. _____
Key Management / Senior Staff:	**Lawrence Savill**
Independent Examiner / Auditor:	**RCL Accountants Ltd t/a PJC Accounting Services**
Bankers:	**Barclays Ltd**

SECTION 2: STRUCTURE, GOVERNANCE AND MANAGEMENT

Constitution and Legal Framework

[Describe the charity's governing document e.g., Trust Deed, Constitution, Memorandum and Articles of Association, and how the charity is legally constituted e.g., CIO, Unincorporated Association, Company Limited by Guarantee]

Governed by the constitution as a CIO.
To give enlightenment in the religion of spiritualism

Recruitment and Appointment of Trustees

[Explain the method used to recruit and appoint new trustees, including details of any constitutional provisions for election or co-option, and the bodies or individuals entitled to appoint trustees]

We look for their skill set to see what they can offer the church to aid its growth, support both the church volunteers and it's visitors.

Trustee Induction and Training

[Outline the procedures adopted for the induction and ongoing training of new trustees to ensure they understand their legal duties, operational structures, and governance practices]

As a small CIO new trustees will work under and with the guidance of the standing trustees.

Major Risks and Risk Management

[Provide a statement confirming that the major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems or procedures have been established to manage and mitigate those risks]

The church has a full liability cover for the employers. Property Insurance, the church has a robust set of policies which are reviewed bi-annually.

SECTION 3: OBJECTIVES, ACTIVITIES AND PUBLIC BENEFIT

Charitable Objectives

[State the formal charitable purposes as set out in your governing document/constitution]

A. to spread in all directions the truth of survival after death of spirit communication over healing by the power of the Holy Spirit to teach and demonstrate the exercise of psychic gifts to disseminate the teachings received from highly evolved spirit messengers.
B. To provide premises for services, meetings and educational courses and to promote and hold services, meetings and educational courses.
C. To raise money for the purpose afor said and tp promote such activities as may be necessary or desirable for the raising of money for such purposes.
D. To promote such cultural and social activities ancillary to the main purpose of the church as may in the opinion of the committee be desirable for the promotion of the objects and doctrines of the church and/or in support of charitable work of organisations in the county of Dorset.

Main Activities and Strategies

[Summarise the main activities undertaken by the charity to further its purposes for the public benefit, explaining the strategies adopted to achieve the specific aims outlined above]

The Charity to hold weekly services, both in premises and with live streaming of such services,
healing before the services, also fortnightly held on Monday evenings, demonstrations, online talks, educational workshops all to serve the public.

Statutory Public Benefit Statement

[Provide a clear statement confirming that the trustees have complied with their legal duty to have due regard to the Charity Commission's guidance on public benefit under Section 17(5) of the Charities Act 2011. Briefly link your activities directly to public benefit outcomes]

Trustees ensure inclusiveness, providing accessible to all with live streaming, with a variation of services covering all aspects of spiritualism.

Volunteer Contribution

[Provide details of the contribution made by volunteers across your operations, including an estimate of the number of individuals involved and the core areas where they support the charity's mission]

The charity has group members offering healing, to give support at events and individuals, the upkeep and maintenance of premises, looking after the general welfare of those who attend the church. Help manage the live streaming and social media accounts.

SECTION 4: ACHIEVEMENTS AND PERFORMANCE

[Review the main achievements and performance of the charity during the financial year. Detail tangible impacts, operational highlights, delivery metrics, service user statistics, and key project outcomes. Group by major operational program where applicable]

Welcoming those people entering the church. Giving pastural care to the public. Helping to achieve a good attendance at the church.
Opening on Christmas day for lunch supported by church members. In conjunction with JVC Trust sending a small group of church members to Arthur Finley College for a week's training course.
Representing spiritualism at events outside our church premises. with holistic therapies held within the church premises.

SECTION 5: FINANCIAL REVIEW

Financial Overview

[Provide a narrative review of the charity's financial performance during the period. Discuss total income, total expenditure, primary funding drivers, net movement in funds, and any significant financial variances from the previous year]

The Revenue is consistent within the economic environment and events. Advertising has caused a decline which we are taking steps to reduce. There have been some alterations and significant investment to the premises in 26/27 to be able to offer the opportunity with opening the church up to new revenue.

Reserves Policy

[State the charity's formal reserves policy. Specify the target level of unrestricted reserves held (e.g., 3 months of operational expenditure or a fixed cash sum), the reason for holding this level, the actual level of reserves held at the year-end date, and any steps being taken to address a shortfall or excess]

Target level for unrestricted reserves would be the cash sum of £50,000 for generally maintaining premises and grounds also any planning or preventing maintenance, to cover any emergences work including garden and to support the general maintenance and any remedial works.
We have regular statutory inspections re- fire and electric. – preventative maintenance, planned maintenance i.e. decorating, gardening. window cleaning.
Please note: End of year bank balance is approximately £32000.
Regarding the shortfall, this is due to the present economic climate which has coursed a drop in interest from the public.
We are working towards improving this shortfall in the coming years with planning further workshops and bringing new ideas forward.

Investment Policy

[If applicable, explain the charity's policy for holding or managing financial investments, bank savings accounts, or capital assets, and how performance is tracked against objectives]

N/A

Principal Funding Sources

[Detail the main funding streams that supported the charity's activities during the year e.g., voluntary donations, public grants, service contracts, trading activities, or fundraising events]

Weekly volunteer collections within the services, Training & Education workshops, including circles, Demonstrations of mediumship'

SECTION 6: FUTURE PLANS AND STRATEGY

[Summarise the charity's key strategic plans, upcoming developmental projects, or infrastructure targets for the next financial period. Outline how the trustees plan to sustain or expand the charity's impact]

With the aid of grant funding, which has been secured for the new roof which then can support solar panels for environmental reasons. Installation of a new audio/visual screen, giving scope for use of premises by business and other charities.
Trustees to continue to support the church in planned events and the general running of the church.

SECTION 7: DECLARATION

The Trustees declare that they have formally reviewed and approved the Trustees' Annual Report above.

Signed on behalf of the Charity's Trustee's

PMartin	06/10/26
Signature	**Date**
Pauline Martin	Trustee
Full Print Name	**Position (e.g., Chair / Trustee)**

CHARITY COMMISSION FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A Independent Examiner's Report

Report to the trustees

Charity Name
Poole Christian Spiritual Church

On accounts for the year ended	31 March 2026	**Charity no (if any)**	1208344

Set out on pages 1-10
(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31/03/2026**.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Signed:	Samuel Haining	**Date:**	22/10/2026

Name: Samuel Haining

Relevant professional qualification(s) or body (if any): FCCA

Address: 17 St Helens Road, Sandford, BH20 7AX