

STOURBRIDGE NATIONAL SPIRITUALIST CHURCH

England & Wales · Charity number 1147230

Details

Status Registered

Legal form Other

Registered 2012-05-14

Register [View on the Charity Commission register](#)

Contact

Address National Spiritualist Church
49 Union Street
Stourbridge
West Midlands
DY8 1PJ

Phone 01384825060

Email hello@stourbridgespiritualistchurch.com

Website www.stourbridgespiritualistchurch.com

Activities

Objects: TO PROMOTE THE ADVANCEMENT AND KNOWLEDGE OF THE RELIGION AND RELIGIOUS PHILOSOPHIES OF SPIRITUALIST AS DICTATED BY THE SNU (SPIRITUALIST NATIONAL UNION)

Activities: Providing spiritual support and guidance

Classification

- **How:** Provides Services, Other Charitable Activities
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Dudley
- Sandwell

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£48,825	£49,267	-	-
2024-12-31	£63,442	£48,926	-	-
2023-12-31	£45,429	£49,640	-	-
2022-12-31	£92,419	£51,542	-	-
2021-12-31	£56,680	£19,964	-	-

Trustees

Name	Role	Appointed
Lynne Edwards	Chair	2018-12-31
Annmarie Maybury		2021-10-14
Carole Singer		2024-03-19
Hazel Auden		2025-01-14
Kathleen Garrad		2021-06-29
Mark Grazier		2025-01-14
Robert Dangerfield		2020-07-01
Roberta Agnes Harris		2021-06-29
Susan Newman		2025-08-12
Tracie Dovey		2024-03-19

STOURBRIDGE NATIONAL SPIRITUALIST CHURCH

England & Wales - Charity number 1147230

Accounts

STOURBRIDGE NATIONAL SPIRITUALIST CHURCH

Trustee Report and Financial Statement for the Year Ended 31st December 2025

Registered Charity No. 1147230

Legal and Administrative Information for the Year Ended 31st December 2025

The Committee is currently constituted as follows:

Officers:	President	Lynn Edwards OSNU
	Vice President	Roberta Harris
	Treasurer	Robert Dangerfield
	Secretary	Kath Garrad LSSNU

Committee:	Almoner	Hazel Auden
	Healing Leader	Carole Singer
	Membership Secretary	Annmarie Maybury
	Warden	Mark Grazier
	Committee Member	Sue Newman
	Committee Member	Mary Rayner

Speakers Secretary:	Robert Dangerfield
Booking Sitting Secretary:	Rebecca Harris

Church Address: 49 Union Street
Stourbridge
West Midlands
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Telephone: 01384 825060
Website: www.stourbridgespiritualistchurch.com
Email: hello@stourbridgespiritualistchurch.com

Bankers: NatWest Bank
L77, Merry Hill Centre
Brierley Hill
DY5 1QQ

Independent Examiners:
Neil Westwood Chartered Accountant
101 Dixons Green Road
Dudley
West Midlands
DY2 7DJ

STOURBRIDGE NATIONAL SPIRITUALIST CHURCH

Trustees' Report for the Year Ended 31st December 2025

The trustees are pleased to present their annual report, along with the financial statements of the charity for the year ended 31st December 2025. As previously, we have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005 in preparing the annual report and financial statements. As previously, the financial statements have been prepared in accordance with the accounting policies set out in this paper and comply with the charities constitution and applicable accounting standards.

Stourbridge National Spiritualist Church was registered as a charity on 14th May 2012 under the number 1147230, and became affiliated to the Spiritualists' National Union in June 1926.

Charitable objectives

The charitable objectives are to advance the religion and the religious philosophy of Spiritualism on the basis of the Seven Principles of the Spiritualists' National Union.

Financial Achievements and Performance

The statement of financial activities for the year 2025 is set out in the following financial statement. In summary, the incoming resources for the year amount to £48,825, which compares to £63,442 received in 2024, with the major portions coming from collections and donations. The expenditure for 2025 was £49,267, compared to the expenditure of £48,926 in 2024, with the main expenditure being the upkeep and improvement of the building, its interior, and other general running costs. The excess expenditure over income for the year amounted to £442.

Risk management

The trustees of the Church conduct its own review of major risks to which the charity is exposed. These procedures will be periodically reviewed in order to ensure that they meet the needs of the charity and are as follows:

- An annual review of the risks which the charity may face;
- The establishment of systems and procedures to mitigate those risks identified;
- The implementation of procedures designed to minimise any potential impact on the charity should any of the risks materialise.

Trustees' responsibilities in relation to the financial statement

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which shows a true and fair view of the charities financial activities during the year and to its financial position at the end of the year. In preparing the financial statement the trustees must follow best practice and:

STOURBRIDGE NATIONAL SPIRITUALIST CHURCH

Trustees' Report for the Year Ended 31st December 2025 (continued)

- Select suitable accounting policies and then apply consistently;
- Make judgement and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statement on the ongoing concern basis unless it is inappropriate to presume that the project will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy the financial position of the charity which enable them to ensure that the financial statements comply with applicable charity rulings and other accounting standards. The trustees are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Overview

Trustee Report Year Ending 2025

As 2025 concludes, we reflect on the success of Stourbridge Spiritualist Church, this year. May I take this opportunity to thank everyone who has contributed to the success of the church, as there needs to be a strong team, pulling together to make it happen.

Once again, I give my thanks to Robert Dangerfield who continues to work tirelessly to promote our church activities with endless publicity and dedication to keep a high standard of mediums, sound ambassadors for Spirit and Spiritualism to promote our belief in Eternal Life. Robert is also our Treasurer and many thanks for all the hard work over the year, not only to balance the books for a very busy church, but to make sound investments for the money that members contribute to over the year.

We have also had another excellent Experimental Victorian Evening which proved to be, so we will be looking to create another next year. Likewise, as the trip to Stansted in May was also very popular, we will arrange another one for this year. It has been so valuable to enable upcoming students to take the platform, giving them confidence and practice, as the mediums of the future, and long may this continue.

Kath Garrad is our Secretary and I would like to recognise the sterling work she continues to do in the background, keeping up with correspondence, the administrative areas for the SNU, and the monumental amount of work she undertakes to arrange for the Annual General Meeting. Again, this is not an easy task but she "just gets on with it". Many thanks to you, Kath, for your continued support in your role as Secretary and for always offering to help, whatever the job.

Annamarie Maybury, who qualified last year as a healer (well done for all the hard work it took to pass these exams), is our Membership Secretary and has also helped to run the jewellery counters currently being used by local traders - many thanks to Annmarie.

Mark Grazier has taken on the role of Warden and is doing a great job as he settles into the role - many thanks to you, Mark, for your hard work.

We have also gained some new committee members: Sue Newman has joined us on the committee, and I feel the need for her to know how much we appreciate her enthusiastic approach. She is a great asset to the team, with new ideas and an ability to "get the job done"; she is leading a new beginners awareness group that has proved so successful, it is now at capacity with many thriving students. Sue also gave a very generous donation of new toys that we were able to sell to members for a fraction of the retail cost, and all the money raised has been donated to the church. Thank you, Sue.

Mary Rayner has rejoined the committee and has proved to be a valuable asset as a chairperson for the Monday Services, as well as her invaluable gift as a healer. Thank you, Mary.

This is a good opportunity to thank all the healers who give their time and expertise for the benefit of those who need healing. Can I particularly thank Carole Singer and Graham Dann - Carole for her sterling work as Healing Leader and Graham for his great assistance in Carole's absence, during her work commitments. May I thank Jenny and Cynthia for being our receptionists and also Tracy Mayers who has joined us as a fully qualified healer, too. Again, many thanks for taking the time to study for this qualification, as I know you have had another challenging year.

Healing is an integral part of our religion and is greatly needed by an increasing number of people; hopefully we can attract more people to come forward to start the training they will need. The Monday and Thursday sessions are continuing well with new people receiving healing, and also gaining an interest in the services, meditation and classes.

Thanks all those who contributed to the continued success of this church, in whatever role or capacity, past and present. Thanks for the tireless work of all our volunteers as receptionists, tea and coffee stewards, giving out hymn books or clearing up after services; we could not do it without you, and you are much appreciated. This includes all the people who have volunteered for the tea roster: Ruth, June, Lawrence, Angela, Cynthia and everyone for always stepping in to help - much appreciated.

The church is continuing to be a success with congregation numbers remaining steady, the groups doing well and building work is ongoing to rejuvenate our premises, for our centenary in 2026. It is important that the church is maintained as a safe and friendly place where everyone can feel at home in pleasant surroundings we can all be proud of.

We have now been asked to host the training of new teachers, and this has proved a great success with four trainee teachers taking final boards in November. The church

was utilised for the whole weekend to incorporate an additional ten final assessment boards for CSNU and DSNU certificates. The church proved to be a perfect venue and our hospitality was very well received by students and assessors, garnering extra revenue for the church. I was also very privileged to receive a shield for my contribution to education within the Union and I was proud to accept at the SNU AGM in 2025.

We are currently renting out part of the car park as an additional income stream, to improve safety, we have had the lighting in the car park changed to efficient, sensor-activated LEDs. We are also pleased to be a host venue for the local U3A (University of the Third Age), so the social room is now being utilised for the local community.

We must look to the future to maintain the high standards that have been the legacy of the pioneers many of whom have worked so tirelessly in the past to give us the sound foundations on which we serve the members and the Spirit World. We think of Minister Eric Hatton and Heather Hatton, as two of many people who dedicated their lives to Spiritualism and gained the respect of all that knew them, all the people that they helped along the way and all the army of committee and helpers that joined them to make it possible. Sadly, Cissie Shaw was lost to the higher life on 27th December after a lifetime of service. We will miss you Cissie, but you have more that earned your place in that higher existence. We truly stand on the shoulders of giants.

We are a religion, a philosophy and a science and we must ensure that the great work that has been done will continue into the next century with new people entering our building and finding answers to questions. We are a safe and peaceful place where the public can explore Spiritualism at their own pace, finding sound knowledge to support their individual needs and aspirations.

As we move into our centenary year, it is our hope that we are able to provide that knowledge and expertise to all that wish to learn, those who seek words of comfort and of words of wisdom and to receive healing, that will bring our church into the twenty-first century as a progressive and thinking person's religion.

At Stourbridge, there is always a safe and friendly atmosphere for all to enjoy, to make friends and to experience the perception and philosophy of life in your own way, enabling a better understanding of this magnificent and everlasting journey of the soul.

Lynn Edwards OSNU (President)

Independent Examiner

Neil Westwood Chartered Account has expressed their willingness to continue as examiners and a resolution for their re-appointment will be proposed at the forthcoming Annual General Meeting.

Chairperson:  (L Edwards OSNU)

Date: 20/02/2026

STOURBRIDGE SPIRITUALIST CHURCH

Independent Examiners' Report to the Trustees of Stourbridge Spiritualist Church in respect of the year ended 31st December 2025.

I report on the account for the year ended 31st December 2025 which are set out on the following pages.

Respective responsibilities of the Trustees and Independent Examiner

As trustees of the charity, 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

N. Westwood

N A Westwood
Neil Westwood & Co.
Chartered Accountants
101 Dixons Green Road
Dudley, West Midlands
DY2 7DJ

Date: 21/03/2026

STOURBRIDGE SPIRITUALIST CHURCH

Statement of Financial Activities For the year ended 31 December 2025

	Unrestricted funds	
	2025	2024
Income		
Church Collections	18223	18502
Charity Collections	70	0
Private Interviews	3947	4756
Membership Fees	952	882
Groups	2200	2144
Workshops	1163	1994
Church Shop	1278	1106
Healing Sessions	2032	1897
Sales of Books	78	30
Donations & Legacies	313	10193
Raffles	1333	1267
Coffee Mornings/ Craft Fayre	0	455
Trip Contributions	1824	1405
Mediums' Books	0	25
Investment Income	10600	13914
Polling & Room Hire	677	740
Winter Fuel Contributions	0	100
Gift Aid	0	2922
Psychic News	190	42
Sales of Toys	227	
Car Park	2007	
Interest	1711	1325
Total receipts	<u>48825</u>	<u>63442</u>
Expenditure	<u>49267</u>	<u>48926</u>
Excess /(Deficit) of income over expenditure	(442)	14516
Net gains/(losses) on investments	<u>2873</u>	<u>1197</u>
Net income/expenditure	2431	15713
Gains on revaluation of fixed assets	—	—
Funds brought forward	<u>1119752</u>	<u>1104039</u>
Funds carried forward	<u>1122183</u>	<u>1119752</u>

There are no restricted or endowment funds.

STOURBRIDGE SPIRITUALIST CHURCH

Statement of Financial Activities For the year ended 31 December 2025

	Unrestricted funds	
	2025	2024
Expenditure		
Speakers' Expenses	7140	7129
Private Interviews	2360	2980
Hospitality	4106	3093
Cleaner & Car Park Caretaker	2500	2400
Gardening	395	653
Cleaning Materials/ Supplies	163	294
Stationery, Printing & Postage	499	492
Advertising	2036	1667
Flowers	45	124
Repairs, Renewals & Testing	12146	14353
Copier	42	47
Charity Donations	233	0
Gas & Electric	4170	4273
Water Rates	112	95
Committee Expenses	1050	750
Organist	1315	990
Insurance	1064	1005
AFC Coach Trip	2009	1763
SNU Healers fees	337	301
SNU Capitation fees	635	635
Delegates' & NP Warden's Expenses	406	285
SNU AGM	480	632
WMDC Trifold	0	125
Members' Welfare	243	371
Telephone/ Wi-Fi	581	448
Refreshments	416	272
Raffle Expenses	477	458
Card Machine Fees	29	20
Group Leaders' Expenses	73	99
Garden Maintenance/ Materials	196	119
Shop Stock	1402	945
Website & Hosting	1178	1178
Workshops	810	710
Mediums' Books	0	25
Hymn Books	185	
Psychic News	241	11
Independent Examiner's fee	192	186
	<u>49267</u>	<u>48926</u>

STOURBRIDGE SPIRITUALIST CHURCH

Statement of assets and liabilities at 31 December 2025

	2025	2024
Fixed assets		
Land & Buildings	850000	850000
Furniture, Fixtures & Fittings	<u>5000</u>	<u>5000</u>
	855000	855000
Investments		
Charities Property Fund	222505	219632
Current assets		
Cash in Hand	0	24
Unpresented Cheques	(70)	(125)
NatWest Current account	1696	1279
NatWest Business Reserve account	-	65
SNU Trust Deposit account	262	257
SNU Trust Investment account	1404	120
SNU Trust 1-6-1 account	1000	1000
SNU Trust 1 Year Fixed Rate Deposit account	-	5000
SNU Trust 2 Year Fixed Rate Deposit account (1)	10000	0
SNU Trust 2 Year Fixed Rate Deposit account (2)	5000	0
Hampshire Trust Bank – Easy Access	14386	16500
Redwood Bank – 1 Year Fixed Rate Bond	-	10000
Redwood Bank – 2 Year Fixed Rate Bond	11000	11000
Total Current Assets	<u>44748</u>	<u>45120</u>
Total assets	<u>1122183</u>	<u>1119752</u>
Funds of the Charity		
Unrestricted funds	990045	987614
Revaluation reserve	<u>132138</u>	<u>132138</u>
	<u>1119752</u>	<u>1119752</u>

Approved by the trustees and signed on their behalf by:

Church Treasurer
Robert Dangerfield



Church President
Lynn Edwards OSNU



Date: 20/02/2026

STOURBRIDGE SPIRITUALIST CHURCH

Notes to the Financial Statement for the Year Ended 31st December 2025

1) Accounting Policies

a) Accounting Standard

The financial statements have been prepared under the Charities Act 2011 in accordance with *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (effective from 1 January 2015) – (Charities SORP (FRS102)).

b) Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year. The accruals basis has been used and the Trustees present accounts that show a true and fair view of the Church's financial position and activities.

c) Going concern

Based on the monetary assets and human resources available at 31 December 2024, the Trustees believe that the Church is a going concern.

d) Income recognition

Income is included in the Statement of Financial Activities (SOFA) when the Church becomes entitled to the resources, and the trustees are reasonably certain that they will receive the resources; and the monetary value can be measured with sufficient reliability.

e) Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable and it is considered more likely than not that there will be an outflow of economic benefit.

f) Depreciation

These are capitalised if they can be used for more than one year, and individually cost at least £1000. The freehold property is shown in the accounts at 2019 values following a revaluation of the property. No depreciation is provided on the buildings because the trustees consider the current residual value of the property in its present condition to be not less than its current value, and in the absence of any evidence of impairment, any depreciation provision would not be material.

2) Taxation

As a charity Stourbridge Spiritualist Church is exempt from Corporation Tax on the income and gains falling within the Taxation and Chargeable Gains' Act 1992 to the extent that these are applied to its charitable objects.

STOURBRIDGE NATIONAL SPIRITUALIST CHURCH

England & Wales - Charity number 1147230

Accounts

STOURBRIDGE NATIONAL SPIRITUALIST CHURCH

Trustee Report and Financial Statement for the Year Ended 31st December 2024

Registered Charity No. 1147230

Legal and Administrative Information for the Year Ended 31st December 2024

The Committee is currently constituted as follows:

Officers:	President	Lynn Edwards OSNU
	Vice President	Roberta Harris
	Treasurer	Robert Dangerfield
	Secretary	Kath Garrad LSSNU
Committee:	Committee Member	Tracie Dovey
	Church Warden	Mark Grazier (Acting)
	Committee Member	Ruth Gwynn-Thomas
	Committee Member	Jean Jones LSSNU
	Membership Secretary	Annmarie Maybury (Acting)
	Healing Leader	Carole Singer
	Almoner	Dana Yardley
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Booking Sitting Secretary:		Rebecca Harris

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STOURBRIDGE NATIONAL SPIRITUALIST CHURCH

Trustees' Report for the Year Ended 31st December 2024

The trustees are pleased to present their annual report, along with the financial statements of the charity for the year ended 31st December 2024. As previously, we have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005 in preparing the annual report and financial statements. The financial statements have been prepared in accordance with the accounting policies set out in this paper and comply with the charities constitution and applicable accounting standards.

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Financial Achievements and Performance

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Risk management

The trustees conduct its own review of major risks to which the charity is exposed. These procedures will be periodically reviewed to ensure that they meet the needs of the charity and are as follows:

- An annual review of the risks which the charity may face;
- The establishment of systems and procedures to mitigate those risks identified;
- The implementation of procedures designed to minimise any potential impact on the charity should any of the risks materialise.

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STOURBRIDGE NATIONAL SPIRITUALIST CHURCH

Trustees' Report for the Year Ended 31st December 2024 (continued)

- Select suitable accounting policies and then apply consistently;
- Make judgement and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statement on the ongoing concern basis unless it is inappropriate to presume that the project will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy the financial position of the charity which enable them to ensure that the financial statements comply with applicable charity rulings and other accounting standards. And the trustees are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Overview

As we approach a new year of 2025 and we look back at 2024, it has been once again a very good year for Stourbridge Spiritualist Church in as much as we continue to thrive in a period of uncertainty for many. With rising bills, the shrinking economy and so many challenges for people in all areas; among them, churches are struggling to survive, so we are all aware we are truly blessed and give our gratitude to be in this privileged position.

I give thanks to our elected President of the Union, Minister Jackie Wright, for her continued support and for leading by example by giving up her own fees when working at the Arthur Findlay College to help churches who are in dire need of financial support. I hope we are able to give our assistance to fellow Spiritualists in some way in the future.

The committee will be discussing ways that we may contribute in some way to help those less fortunate in the future months, with our second principle, "The Brotherhood of Man", in mind.

We have continued with the earlier opening on Mondays with healing running from 12noon - 1.15pm and the afternoon service at 1.45pm as the congregation has continued to increase with these times. We are finding that people who have not been for a while are finding their way back, which is very gratifying and we hope the trend will continue.

Unfortunately, we still fall victim to the dark and cold nights which, as you know, are beyond our control but many thanks to all that brave those cold winter nights and days to support us as, without you all, there would be no church, but more importantly, the wonderful community we have that make the church what it is - so many thanks to all those that continue to support, as we could not do it without you all.

We are continuing to receive many new people to the church via the very successful “Saturday Night Specials” and numbers are far exceeding all expectations, both financially and also provoking interest in Spiritualism via the groups and visits to the Divine Services. We have a fantastic array of speakers and mediums booked for 2025, so we are looking forward to great words of wisdom and evidential proof of eternal life.

It is sometimes hard to “juggle” time between family life, work and the church as it is a great responsibility and little is generally known of the “work behind the scenes”; it is a great commitment, so my heartfelt thanks go to everyone who has given their time and expertise to make this church the success it continues to be.

We are very privileged to have such resourceful members of the team and many thanks must go to Robert Dangerfield with our finances, always finding the best deal for our savings and making sure everything balances to the penny. The sterling work he has done to procure the finest mediums and speakers and to promote them with his knowledge of advertising through posters and through Social Media, which is the way forward to attract the younger generation.

To our secretary who continues to do so much work behind the scenes, we would not run as efficiently as we do with the amount of paperwork and mountains of correspondence to deal with can be a colossal undertaking, especially at this time of the year when Kath Garrad works so hard to get all the paperwork for the Annual General Meeting in March ready for the members on top of the normal workload, so a special thanks to you.

We have recently given access to some local traders who have restocked our cabinets with a range of crystal ornaments, handmade jewellery, crystals and crystal jewellery which helps them with a means to sell more of their goods, with no outlay for the church. Thanks to Dana Yardley who has organised the shop, with the help of Tracie Dovey and Annmarie Maybury who have supported its success. Dana has also worked hard sending cards and gifts to members for illness, birthdays or just to say we are thinking of them if they are not able to get to the church.

We are still making improvements to the building and have repaired and made safe with new struts in an area in the cellar, have made repairs to damp patches and have replaced inferior guttering at the rear of the church and installed commercial grade quality which will be longer lasting.

We have made a start on the rooms upstairs as some were in a poor state: windows had been boarded up and the room painted in a very dark colour, so we have painted them in a lighter colour, replacing the windows and the flooring. This work is still ongoing, as we are now discussing a long-term plan for regular maintenance within the church to keep it in good order. We are to replace the front doors as the old ones are in need of repair and will prove to be more cost effective by keeping out drafts and the cold.

It is of paramount importance to maintain this building for future generations and to ensure the safety of any member of the public. We aim to make this church a safe and welcoming

place to be and to be a source of information regarding our religion of Spiritualism. This will be found in our Divine Services that we hold every week, so your valuable support is vital for not only our existence, but for our future.

There has become an ever increasing demand for more knowledge that our groups and healing sessions provide. Can I thank Carole Singer and Graham Dann, Carole for her sterling work as Healing Leader and Graham for his much appreciated assistance in Carole's absence during her work commitments.

We have great pleasure in announcing the wonderful news that we have a new accredited Healing Medium, Annmarie Maybury. Another great asset for the church, as are all the healers who give their time and expertise every week, they are a very much needed and valued part of our team so a heartfelt thanks goes out to them.

I, myself, am in the process of training for my diploma, and I hope that this will benefit those who attend the church, as congregation or students. We are in the process of training more committee members in safeguarding, as this is an area that is increasing within our churches.


Let us come together as a community, as we have found when we open the doors for coffee mornings, which we are planning to make a regular attraction, supporting the local food bank and with the installation of a defibrillator, which I believe has already been used by the West Midlands Ambulance Service on two occasions.

We must keep that momentum to strive to be the best there is, to maintain that dedication, that resolve that our pioneers worked so hard for and as in that wonderful song written by Laura Fisher, "Keep the Banner of Spirit still Burning"; this is our goal, but we are not able to do it without the love and support of the members. We ask you to support us over the next year and to let us know what you want from the church. We are and always will be a committee that listens and wants you to get the very best and the most from your church.

As we look to the future, we look for the younger generation to step forward with new ideas and technology for the continuation of this movement and knowledge of the Spirit. Let us continue to step boldly into 2025, remembering that we have in our possession this great legacy of not only the building, but the love and energy that has been by those who have gone before us, so we owe it to them to make sure that this church will still be here in another 100 years.

Independent Examiner

Neil Westwood Chartered Account has expressed their willingness to continue as examiners and a resolution for their re-appointment will be proposed at the forthcoming Annual General Meeting.

Chairperson: 

Date: 26/02/2025

Lynn Edwards OSNU (President)

STOURBRIDGE SPIRITUALIST CHURCH

Independent Examiners' Report to the Trustees of Stourbridge Spiritualist Church in respect of the year ended 31st December 2024.

I report on the account for the year ended 31st December 2024 which are set out on the following pages.

Respective responsibilities of the Trustees and Independent Examiner

As trustees of the charity, 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

N A Westwood
Neil Westwood & Co.
Chartered Accountants
101 Dixons Green Road
Dudley
West Midlands
DY2 7DJ

Date:

STOURBRIDGE SPIRITUALIST CHURCH

Statement of Financial Activities For the year ended 31 December 2024

	Unrestricted funds	
	2024	2023
Income		
Church Collections	18502	17339
Charity Collections	0	270
Private Interviews	4756	4419
Membership Fees	882	944
Groups	2144	2221
Workshops	1737	1994
Church Shop	1106	375
Healing Sessions	1897	1644
Sales of Books	30	16
Donations & Legacies	10283	537
Raffles	1267	1526
Coffee Mornings/ Craft Fayre	455	550
Trip Contributions	1405	1116
Mediums' Books	25	79
Social Events	0	859
Investment Income	13914	10555
Polling & Room Hire	650	250
Winter Fuel Contributions	100	350
Gift Aid	2922	-
Psychic News	42	-
Interest	1325	385
Sundry income	<u>0</u>	<u>0</u>
Total receipts	63442	45429
Expenditure	<u>48926</u>	<u>49640</u>
Excess /(Deficit) of income over expenditure	14516	(4211)
Net gains/(losses) on investments	<u>1197</u>	<u>(13924)</u>
Net income/expenditure	15713	(18135)
Gains on revaluation of fixed assets	<u>-</u>	<u>-</u>
Funds brought forward	<u>1104039</u>	<u>1122174</u>
Funds carried forward	<u>1119752</u>	<u>1104039</u>

There are no restricted or endowment funds.

STOURBRIDGE SPIRITUALIST CHURCH

Statement of Financial Activities For the year ended 31 December 2024

	Unrestricted funds	
	2024	2023
Expenditure		
Speakers' Expenses	7129	6326
Private Interviews	2980	2175
Hospitality	3093	3927
Cleaner	2400	2375
Gardening	652	720
Cleaning Materials/ Supplies	294	135
Stationery, Printing & Postage	492	537
Advertising	1667	1415
Flowers	124	171
Repairs, Renewals & Testing	14353	16259
Copier	47	45
Charity Donations	0	881
Gas & Electric	4273	4107
Water Rates	95	82
Committee Expenses	750	1050
Organist	990	940
Insurance	1005	967
AFC Coach Trip	1763	1582
SNU Healers fees	301	238
SNU Capitation fees	635	625
Delegates' & NP Warden's Expenses	285	441
SNU AGM	632	636
WMDC Trifold	125	-
Members' Welfare	371	492
Telephone/ Wi-Fi	448	348
Refreshments	272	432
Raffle Expenses	458	491
Card Machine Fees	20	17
Group Leaders' Expenses	98	94
Garden Maintenance/ Materials	119	10
Shop Stock	945	51
Website & Hosting	1178	1112
Workshops	710	700
Mediums' Books	25	79
Psychic News	11	-
Independent Examiner's fee	186	180
	<u>48926</u>	<u>49640</u>

STOURBRIDGE SPIRITUALIST CHURCH

Statement of assets and liabilities at 31 December 2024

	2024	2023
Fixed assets		
Land & Buildings	850000	850000
Furniture, Fixtures & Fittings	<u>5000</u>	<u>5000</u>
	855000	855000
Investments		
Charities Property Fund	219632	218435
Current assets		
Cash in Hand	24	0
Unpresented Cheques	(125)	0
NatWest Current account	1279	2170
NatWest Business Reserve account	65	3023
SNU Trust Deposit account	257	253
SNU Trust Investment account	120	158
SNU Trust 1-6-1 account	1000	1000
SNU Trust 1 Year Fixed Rate Deposit account	5000	-
SNU Trust 2 Year Fixed Rate Deposit account	0	10000
Dudley Building Society – 30 Day Notice account	0	4000
Hampshire Trust Bank – 1 Year Fixed Rate Bond	0	10000
Hampshire Trust Bank – Easy Access	16500	-
Redwood Bank – 1 Year Fixed Rate Bond	10000	-
Redwood Bank – 2 Year Fixed Rate Bond	11000	-
Total Current Assets	<u>45120</u>	<u>30604</u>
Total assets	<u>1119752</u>	<u>1104039</u>
Funds of the Charity		
Unrestricted funds	987614	971901
Revaluation reserve	<u>132138</u>	<u>132138</u>
	<u>1119752</u>	<u>1104039</u>

Approved by the trustees and signed on their behalf by:



Robert Dangerfield
Church Treasurer



Lynn Edwards
Church President

Date: 26/02/2025

STOURBRIDGE SPIRITUALIST CHURCH

Notes to the Financial Statement for the Year Ended 31st December 2024

1) Accounting Policies

a) Accounting Standard

The financial statements have been prepared under the Charities Act 2011 in accordance with *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (effective from 1 January 2015) – (Charities SORP (FRS102)).

b) Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year. The accruals basis has been used and the Trustees present accounts that show a true and fair view of the Church's financial position and activities.

c) Going concern

Based on the monetary assets and human resources available at 31 December 2024, the Trustees believe that the Church is a going concern.

d) Income recognition

Income is included in the Statement of Financial Activities (SOFA) when the Church becomes entitled to the resources, and the trustees are reasonably certain that they will receive the resources; and the monetary value can be measured with sufficient reliability.

e) Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable and it is considered more likely than not that there will be an outflow of economic benefit.

f) Depreciation

These are capitalised if they can be used for more than one year, and individually cost at least £1000. The freehold property is shown in the accounts at 2019 values following a revaluation of the property. No depreciation is provided on the buildings because the trustees consider the current residual value of the property in its present condition to be not less than its current value, and in the absence of any evidence of impairment, any depreciation provision would not be material.

2) Taxation

As a charity Stourbridge Spiritualist Church is exempt from Corporation Tax on the income and gains falling within the Taxation and Chargeable Gains' Act 1992 to the extent that these are applied to its charitable objects.

STOURBRIDGE NATIONAL SPIRITUALIST CHURCH

England & Wales - Charity number 1147230

Accounts

STOURBRIDGE NATIONAL SPIRITUALIST CHURCH

Trustee Report and Financial Statement for the Year Ended 31st December 2023

Registered Charity No 1147230

Legal and Administrative Information for the Year Ended 31st December 2023

The Committee is currently constituted as follows

Trustees	President	Lynn Edwards OSNU
	Vice President	Geoff Jones LSSNU
	Treasurer	Robert Dangerfield
	Secretary	Kath Garrad LSSNU
	Committee Member	Mark Grazier
	Membership Secretary	Jean Jones LSSNU
	Speakers Secretary	Roberta Harris
	Booking Sitting Secretary	Rebecca Harris
	Almoner	Annmarie Maybury
	Committee Member	Dana Yardley

Church Address 49 Union Street
Stourbridge
West Midlands
DY8 1PJ
Telephone 01384 825060
Website www.stourbridgespiritualistchurch.com
Email hello@stourbridgespiritualistchurch.com

Bankers NatWest Bank
L77, Merry Hill Centre
Brierley Hill
DY5 1QQ

Independent Examiners

Neil Westwood Chartered Accountant
101 Dixons Green Road
Dudley
West Midlands
DY2 7DJ

STOURBRIDGE NATIONAL SPIRITUALIST CHURCH

Trustees' Report for the Year Ended 31st December 2023

The trustees are both proud and pleased to present their annual report, along with the financial statements of the charity for the year ended 31st December 2023. The trustees have again adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005 in preparing the annual report and financial statements. The financial statements have been prepared in accordance with the accounting policies set out in this paper and comply with the charities constitution and applicable accounting standards.

Stourbridge National Spiritualist Church was registered as a charity on 14th May 2012, under the number 1147230, and became affiliated to the Spiritualists' National Union in June 1926.

Charitable objectives

The charitable objectives are to advance the religion and the religious philosophy of Spiritualism on the basis of the Seven Principles of the Spiritualist National Union.

Financial Achievements and Performance

The statement of financial activities for the year 2023 is set out in the following financial statement. In summary, the incoming resources for the year amount to £45,429, which compares to £92,419 received in 2022, with the major portions coming from collections and donations. The expenditure for 2023 was £49,640, compared to the expenditure of £51,542 in 2022, with the main expense being the upkeep and improvement of the building and also its interior, together with other general running costs. The deficit of income over expenditure for the year amounted to £4,211.

Risk management

The trustees continue to conduct its own review of major risks to which the charity is exposed. These procedures will be periodically reviewed to ensure that they meet the needs of the charity and are as follows:

- An annual review of the risks which the charity may face,
- The establishment of systems and procedures to mitigate those risks identified,
- The implementation of procedures designed to minimise any potential impact on the charity should any of the risks materialise.

Trustees' responsibilities in relation to the financial statement

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which shows a true and fair view of the charities financial activities during the year and to its financial position at the end of the year. In preparing the financial statement the trustees must follow best practice and

STOURBRIDGE NATIONAL SPIRITUALIST CHURCH

Trustees' Report for the Year Ended 31st December 2023 (continued)

- Select suitable accounting policies and then apply consistently,
- Make judgement and estimates that are reasonable and prudent,
- State whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements,
- Prepare the financial statement on the ongoing concern basis unless it is inappropriate to presume that the project will continue in operation

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy the financial position of the charity which enable them to ensure that the financial statements comply with applicable charity rulings and other accounting standards. The trustees are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Overview

As we venture into 2024 and we look back at 2023, it has been, once again, a very good year for Stourbridge Spiritualist Church in as much as we continue to thrive in a period of uncertainty for many, with rising bills and the shrinking economy so many challenges for people in all areas, among them, churches are struggling to survive, so we are all aware we are truly blessed and give our gratitude to be in this privileged position.

We give thanks to our new President of the Union, Minister Jackie Wright, for her continued support and leading by example by giving up her own fees when working at the college to help churches who are in dire need of financial support, and we hope that we are able to also give our assistance to fellow Spiritualists in some way, in the future. The committee will be discussing ways that we may contribute to helping those churches less fortunate than ourselves in the future months, in the spirit of our second principle, "The Brotherhood of Man".

We have continued with the earlier opening on Mondays with healing running from 12.15pm to 1.15pm and the afternoon service at 1.45pm, as the congregation has continued to increase with these times and we are finding that people who have not been for a while are finding their way back which is very gratifying and we hope the trend will continue. Unfortunately, we still fall victim to the dark and cold nights which, as you know, are beyond our control, but many thanks to all that brave those cold winter nights and days to support us as, without you all, there would be no church but, more importantly, we are grateful for the wonderful community we have that make the church that which it is.

We are welcoming many newcomers to the church via the very successful "Saturday Night Specials" where numbers are far exceeding all expectations, both financially and also in provoking interest in Spiritualism via the groups and visits to the Divine Services

This has not come by chance and I wish to take this opportunity to thank all the members of the committee and volunteers for their continued dedication and work done for the church. It is sometimes hard to "juggle" time between family life, work and the church, as it is a great responsibility, and little is generally known of the "work behind the scenes". It is a great commitment, so my heartfelt thanks go to everyone who has given their time and expertise to make this church the success it continues to be.

We are very privileged to have such resourceful members of the team and many thanks must go to Robert Dangerfield for his immense talent with our finances, always finding the best deal for our savings and making sure everything balances to the penny. The sterling work he has done to procure the finest mediums and speakers, and to promote them with his knowledge of advertising through posters and through social media has been a great way to attract the younger generation, so, a very well done to him.

To all the Officers, who do so much behind the scenes and without whom we would not run as efficiently as we do, the amount of paperwork and mountains of correspondence to deal with can be a colossal undertaking, especially at this time of the year when Kath works so hard to get all the paperwork for the Annual General Meeting ready for the members on top of the normal workload. A massive thank you to Kath Garrad, and to all who to all those who contribute to this work in whichever way.

Last year saw building work undertaken, by virtue of the very generous donation of Margaret Hackett, so every toilet block was refurbished, including the toilet facilities in the medium's room, which was in great need of replacement. The guttering was replaced and the damage that the water had caused, i.e. cracks to the outer front wall have been rendered and the building painted, the outside woodwork cleaned and re-varnished. The outside cladding has been replaced and we are in the process of replacing the rear door frame as it has been found to leak. A complete fire system and fire doors have been installed and new fire emergency lights replaced.

It is of paramount importance to maintain this building for future generations and to ensure the safety of any member of the public.

We have also, this year, had a visit from the SNU's newly appointed and experienced Property Manager, to inspect the building and he suggested a very reputable firm to complete the 5-year survey. This has given us a full report on all aspects of the premises, enabling the committee to consider a long-term plan of maintenance for the coming years.

We aim to make this church a safe and welcoming place to be and to be a source of information regarding our religion of Spiritualism. This will be found in our divine services that we hold every week, so your valuable support is vital for not only our

existence, but for our future There has become an ever-increasing demand for more knowledge that our groups and healing sessions provide

If we are to move forward, we must be in a position to create that environment of knowledge and understanding of life through our seven principles, and our connection with God and the spirit world This should enable those who wish to know more to be furnished with the fundamental basics of our philosophy and mediumship and to deepen this to a more advanced level, should they wish

The church will always be somewhere like-minded people will find a safe and welcoming place to be, to share their thoughts and experiences, to make friends and a place of learning, a place of peace It is also a place to come together as a community, as we have found when we open the doors for coffee mornings which we are planning to make a regular attraction, supporting the local food bank and the installation of a defibrillator, which we believe has already been used by The West Midlands Ambulance Service

Let us continue to step boldly into 2024, remembering that we have, in our possession, this great legacy of not only the building, but the love and energy that has been by those who have gone before us, so we owe it to them to make sure that this church will still be here in another 100 years

We must keep that momentum, to strive to be the best there is, to maintain that dedication and that resolve that our pioneers worked so hard for and as in that wonderful song written by Laura Fisher, "Keep the Banner of Spirit still Burning", this is our goal, but we are not able to do it without the love and support of the members

We ask you to support us over the next year and to let us know what you want from the church We are and always will be a committee that listens and wants you to get the very best and the most from your church As we look to the future, we look for the younger generation to step forward with new ideas and technology for the continuation of this movement and knowledge of the Spirit.

We are privileged to be part of this fantastic journey and give our thanks to you all

Independent Examiner

Neil Westwood Chartered Account has expressed their willingness to continue as examiners and a resolution for their re-appointment will be proposed at the forthcoming Annual General Meeting

Date 20/02 /2024

Chair Person



Print Name

L. EDWARDS.

STOURBRIDGE SPIRITUALIST CHURCH

Independent Examiners' Report to the Trustees of Stourbridge Spiritualist Church in respect of the year ended 31st December 2023

I report on the account for the year ended 31st December 2023 which are set out on the following pages

Respective responsibilities of the Trustees and Independent Examiner

As trustees of the charity, 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act

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

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

N. Westwood

N A Westwood
Neil Westwood & Co
Chartered Accountants
101 Dixons Green Road
Dudley
West Midlands
DY2 7DJ

Date *26th February 2024*

STOURBRIDGE SPIRITUALIST CHURCH

Statement of Financial Activities For the year ended 31 December 2023

	Unrestricted funds	
	2023	2022
Income		
Church Collections	17339	14728
Charity Collections	270	612
Private Interviews	4419	2575
Membership Fees	944	928
Groups	2221	1986
Naming, Wedding & Funerals	0	0
Workshops	1994	1109
Church Shop	375	97
Healing Sessions	1644	1768
Sales of Books	16	17
Donations & Legacies	537	56712
Raffles	1526	1245
Coffee Mornings	550	-
Trip Contributions	1116	-
Mediums' Books	79	-
Social Events	859	-
Investment Income	10555	8098
Polling & Room Hire	250	325
Winter Fuel Contributions	350	-
Insurance Claim	0	1787
Interest	385	382
Sundry income	<u>0</u>	<u>50</u>
Total receipts	45429	92419
Expenditure	<u>49640</u>	<u>51542</u>
Excess /(Deficit) of income over expenditure	(4211)	40877
Net gains/(losses) on investments	<u>(13924)</u>	<u>(22408)</u>
Net income/expenditure	(18135)	18469
Gains on revaluation of fixed assets	<u>-</u>	<u>-</u>
Funds brought forward	<u>1122174</u>	<u>1103705</u>
Funds carried forward	<u>1104039</u>	<u>1122174</u>
<i>There are no restricted or endowment funds</i>		

STOURBRIDGE SPIRITUALIST CHURCH

Statement of Financial Activities For the year ended 31 December 2023

	Unrestricted funds	
	2023	2022
Expenditure		
Speakers' Expenses	6326	5727
Private Interviews	2175	1350
Hospitality	3927	2057
Cleaner	2375	1950
Gardening	720	195
Cleaning Materials/ Supplies	135	333
Stationery, Printing & Postage	537	437
Advertising	1415	1213
Flowers	171	195
Repairs, Renewals & Testing	16259	26212
Copier	45	39
Charity Donations	881	612
Gas & Electric	4107	4214
Water Rates	82	47
Committee Expenses	1050	865
Organist	940	910
Insurance	967	1015
AFC Coach Trip	1582	-
SNU Healers fees	238	265
SNU Capitation fees	625	665
Delegates' & NP Warden's Expenses	441	101
SNU AGM	636	-
SNU Diary	0	62
Healing Expenses	0	28
Members' Welfare	492	328
Telephone/ Wi-Fi	348	360
Refreshments	432	135
Raffle Expenses	491	314
General Expenses	0	62
Card Machine Fees	17	7
Group Leaders' Expenses	94	78
Garden Maintenance/ Materials	10	60
Shop Stock	51	-
Website & Hosting	1112	1116
Workshops	700	410
Mediums' Books	79	-
Independent Examiner's fee	180	180
	<u>49640</u>	<u>51542</u>

STOURBRIDGE SPIRITUALIST CHURCH

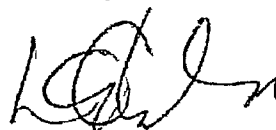
Statement of assets and liabilities at 31 December 2023

	2023	2022
Fixed assets		
Land & Buildings	850000	850000
Furniture, Fixtures & Fittings	<u>5000</u>	<u>5000</u>
	855000	855000
Investments		
Charities Property Fund	218435	232359
Current assets		
NatWest Current account	2170	3265
NatWest Business Reserve account	3023	-
SNU Trust Deposit account	253	251
SNU Trust Investment account	158	299
SNU Trust 1-5-1 account	-	1000
SNU Trust 1-6-1 account	1000	-
SNU Trust 1 Year Fixed Rate Deposit account (1)	-	10000
SNU Trust 1 Year Fixed Rate Deposit account (2)	-	10000
SNU Trust 2 Year Fixed Rate Deposit account	10000	10000
Dudley Building Society – 30 Day Notice account	4000	-
Hampshire Trust Bank – 1 Year Fixed Rate Bond	10000	-
Total Current Assets	<u>30604</u>	<u>34815</u>
Total assets	<u>1104039</u>	<u>1122174</u>
Funds of the Charity		
Unrestricted funds	971901	990036
Revaluation reserve	<u>132138</u>	<u>132138</u>
	<u>1104039</u>	<u>1122174</u>

Approved by the trustees and signed on their behalf by



Church Treasurer



Church President

Date 20/02/2024

STOURBRIDGE SPIRITUALIST CHURCH

Notes to the Financial Statement for the Year Ended 31st December 2023

1) Accounting Policies

a) Accounting Standard

The financial statements have been prepared under the Charities Act 2011 in accordance with *Accounting and Reporting by Charities Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (effective from 1 January 2015) – (Charities SORP (FRS102))

b) Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year. The accruals basis has been used and the Trustees present accounts that show a true and fair view of the Church's financial position and activities.

c) Going concern

Based on the monetary assets and human resources available at 31 December 2023, the Trustees believe that the Church is a going concern.

d) Income recognition

Income is included in the Statement of Financial Activities (SOFA) when the Church becomes entitled to the resources, and the trustees are reasonably certain that they will receive the resources, and the monetary value can be measured with sufficient reliability.

e) Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable and it is considered more likely than not that there will be an outflow of economic benefit.

f) Depreciation

These are capitalised if they can be used for more than one year, and individually cost at least £1000. The freehold property is shown in the accounts at 2019 values following a revaluation of the property. No depreciation is provided on the buildings because the trustees consider the current residual value of the property in its present condition to be not less than its current value, and in the absence of any evidence of impairment, any depreciation provision would not be material.

2) Taxation

As a charity Stourbridge Spiritualist Church is exempt from Corporation Tax on the income and gains falling within the Taxation and Chargeable Gains' Act 1992 to the extent that these are applied to its charitable objects.

STOURBRIDGE NATIONAL SPIRITUALIST CHURCH

England & Wales - Charity number 1147230

Accounts

STOURBRIDGE NATIONAL SPIRITUALIST CHURCH

Trustee Report and Financial Statement for the Year Ended 31st December 2022

Registered Charity No. 1147230

Legal and Administrative Information for the Year Ended 31st December 2022

The Committee is currently constituted as follows:

Trustees:	President	Lynne Edwards OSNU
	Vice President	Geoff Jones LSSNU
	Treasurer	Robert Dangerfield
	Secretary	Kath Garrad LSSNU
	Committee Member	Norman Bowen
	Membership Secretary	Jean Jones LSSNU
	Speakers Secretary	Roberta Harris
	Booking Sitting Secretary	Rebecca Harris
	Almoner	Annmarie Maybury
	Committee Member	Dana Yardley

Church Address: 49 Union Street
Stourbridge
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DY8 1PJ
Telephone: 01384 825060
Website: www.stourbridgespiritualistchurch.com
Email: hello@stourbridgespiritualistchurch.com

Bankers: NatWest Bank
141 High Street
Stourbridge
DY8 1BF

Independent Examiners:

Neil Westwood Chartered Accountant
101 Dixons Green Road
Dudley
West Midlands
DY2 7DJ

STOURBRIDGE NATIONAL SPIRITUALIST CHURCH

Trustees' Report for the Year Ended 31st December 2022

The trustees present their annual report, along with the financial statements of the charity for the year ended 31st December 2022. The trustees have again adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005 in preparing the annual report and financial statements. The financial statements have been prepared in accordance with the accounting policies set out in this paper and comply with the charities constitution and applicable accounting standards.

Stourbridge National Spiritualist Church was registered as a charity on 14th May 2012, under the number 1147230, and became affiliated to the Spiritualists' National Union in June 1926.

Charitable objectives

The charitable objectives are to advance the religion and the religious philosophy of Spiritualism on the basis of the Seven Principles of the Spiritualist National Union.

Financial Achievements and Performance

The statement of financial activities for the year is set out in the following financial statement. In summary, the incoming resources for the year amount to £92,419.17, which compares to £56,679.78 received in 2021, with the major portions coming from collections, donations, a legacy and investments. The expenditure for 2022 was £51,542.22, compared to the expenditure of £19,963.86 in 2021, with the main expense being the upkeep and improvement of the premises – internal and external - together with utilities and general running costs. The excess income over expenditure for the year amounted to £40,876.95.

Risk management

The trustees conduct its own review of major risks to which the charity is exposed. These procedures will be periodically reviewed to ensure that they meet the needs of the charity and are as follows:

- An annual review of the risks which the charity may face;
- The establishment of systems and procedures to mitigate those risks identified;
- The implementation of procedures designed to minimise any potential impact on the charity should any of the risks materialise.

Trustees' responsibilities in relation to the financial statement

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which shows a true and fair view of the charities financial activities during the year and to its financial position at the end of the year. In preparing the financial statement the trustees must follow best practice and:

STOURBRIDGE NATIONAL SPIRITUALIST CHURCH

Trustees' Report for the Year Ended 31st December 2022 (continued)

- Select suitable accounting policies and then apply consistently;
- Make judgement and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statement on the ongoing concern basis unless it is inappropriate to presume that the project will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy the financial position of the charity which enable them to ensure that the financial statements comply with applicable charity rulings and other accounting standards. The trustees are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Overview

We look back at 2022 as a year that has been a success, in many ways, for the church.

After the devastating period of the pandemic, we are slowly coming back to some semblance of normality, with numbers of the congregation rising slowly.

We understand that some people have still found difficulty in resuming normal life and, regrettably, have got out of the habit of traveling around, especially in the winter with darker days and cold weather. We are hopeful that, as the conditions improve, the numbers will increase. With the introduction of an earlier start on Monday afternoon, this has also provided a more favourable finish time to return home or collect children from school.

In the current financial climate, with all its challenges, we have continued to thrive when many other churches have struggled to stay afloat, and for that we are truly grateful. This would not have been possible without the continued support of the members and we would encourage any ideas that they may have to improve that experience for them. We have, as a committee, tried to ensure that the quality of the mediums and speakers is of a high standard, to promote the very essence of Spiritualism, and through that, it will stimulate a longing for a greater understanding of this movement and all it can offer.

We have found that the numbers for the Saturday specials have exceeded expectations so would like to take the opportunity to thank Robert Dangerfield for his dedication and hard work to make this happen with the posters, tickets, advertising, and to all who have supported these events. This revenue has made the difference to us making a loss or breaking even, enabling us to maintain the church without debt.

Our aim is to continue to promote Spiritualism and its philosophy and where better than the Sunday Divine Service, so your continued support is vital in this endeavour.

Our various groups are also such a platform to experience the fundamental aspects of this religion and philosophy. A very well done to all and let us strive to do even better to make this church a place which is a caring sanctuary, providing not only Spiritual enlightenment, but a place of education and a place for friends and like-minded people to meet and share thoughts and experiences, where everyone is welcome in a positive and harmonious environment, where people feel welcome and part of our church.

We have continued to support the local food bank and wish to thank everyone for their continued generosity in what we know are challenging times, as well as a substantial donation to Help for Heroes with the collection at the Remembrance Service which is very much appreciated.

Through the great generosity of the late Margaret Hackett, we have been able to make improvements to the church which we hope will benefit all the members, as well as keeping the church in good repair.

As we move into 2023, let us all take time to reflect on what we have done right and how, as a committee, we can see where and how we can do things better, to be more proactive to move forward, as one team, to promote this wonderful church and to ensure it continues successfully into the future, all pulling in the right direction for the best outcome for the church, the members and for Spirit.

We are recipients of the greatest legacy of the people who have gone before us, and we owe it to all those who gave their time and resolve, without question, to make Stourbridge Spiritualist Church the success it is and continue to do so. So we look forward to keeping this momentum and to raising our commitment for the survival of this church and its values as we continue to move with the times. Youth is our future, so we need to reach out into the community in any way that we can to find those who will carry on the tradition, but with fresh, new ideas and to use technology to improve the way we can communicate with that community, bringing the knowledge of Spirit to all who wish to know and discover.

We are proud to be part of this incredible journey, as servants to God and to Spirit.

Independent Examiner

Neil Westwood Chartered Account has expressed their willingness to continue as examiners and a resolution for their re-appointment will be proposed at the forthcoming Annual General Meeting.

Date: 21/02/2023

Chairperson:



Print Name: Lynn Edwards OSNU

STOURBRIDGE SPIRITUALIST CHURCH

Independent Examiners' Report to the Trustees of Stourbridge Spiritualist Church In respect of the year ended 31st December 2022

I report on the account for the year ended 31st December 2022 which are set out on the following pages.

Respective responsibilities of the Trustees and Independent Examiner

As trustees of the charity, 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

N. Westwood

N A Westwood
Neil Westwood & Co.
Chartered Accountants
101 Dixons Green Road
Dudley
West Midlands
DY2 7DJ

Date: *21 February 2023*

STOURBRIDGE SPIRITUALIST CHURCH

Statement of Financial Activities For the year ended 31 December 2022

	Unrestricted funds	
	2022	2021
Income		
Church Collections	14728	8333
Charity Collections	612	507
Private Interviews	2575	859
Membership Fees	928	944
Groups	1986	1360
Naming, Wedding & Funerals	0	50
Workshops	1109	642
Church Shop	97	25
Healing Sessions	1768	898
Sales of Books	17	24
Donations & Legacies	56661	1440
Butterfly Fellowship	30	145
Amazon Smile	21	15
Raffles	1245	604
Investment Income	8098	7343
Polling & Room Hire	325	0
NHS England Vaccination Centre	0	21000
Insurance Claim	1787	12000
Interest	382	491
Sundry income	<u>50</u>	
Total receipts	92419	56680
Expenditure	<u>51542</u>	<u>19964</u>
Excess /(Deficit) of Income over expenditure	40877	36716
Net gains/(losses) on investments	<u>(22408)</u>	<u>19733</u>
Net income/expenditure	18469	56449
Gains on revaluation of fixed assets	<u>-</u>	<u>-</u>
Funds brought forward	<u>1103705</u>	<u>1047256</u>
Funds carried forward	1122174	<u>1103705</u>
<i>There are no restricted or endowment funds.</i>		

STOURBRIDGE SPIRITUALIST CHURCH

**Statement of Financial Activities
For the year ended 31 December 2022**

	Unrestricted funds	
	2022	2021
Expenditure		
Speakers' Expenses	5727	3071
Private Interviews	1350	225
Hospitality	2057	763
Cleaner	1950	1800
Gardener	195	-
Cleaning Materials/ Supplies	333	131
Stationery, Printing & Postage	437	451
Advertising	1213	463
Flowers	195	42
Repairs, Renewals & Testing	25972	3858
Copier	39	155
Charity Donations	612	507
Gas & Electric	4214	2181
Water Rates	47	40
Committee Expenses	865	749
Organist	910	520
Insurance	1015	1727
Fire & PAT Testing	240	0
SNU Healers fees	265	265
SNU Capitation fees	665	525
Delegates Expenses	41	50
SNU Diary	62	-
Healing Expenses	28	-
National Panel Warden Expenses	60	30
Members' Welfare	328	265
Telephone/ Wifi	360	411
Refreshments	135	27
Raffle Expenses	314	127
General Expenses	62	-
Card Machine Fees	7	9
Group Leaders' Expenses	78	70
Garden Maintenance/ Materials	60	163
Website & Hosting	1116	984
Workshops	410	175
Independent examiners fee	180	180
	<u>51542</u>	<u>19964</u>

STOURBRIDGE SPIRITUALIST CHURCH

Statement of assets and liabilities at 31 December 2022

	2022	2021
Fixed assets		
Land & Buildings	850000	850000
Furniture, Fixtures & Fittings	<u>5000</u>	<u>5000</u>
	855000	855000
Investments		
Charities Property Fund	232359	214767
Current assets		
NatWest Current account	3265	2271
SNU Trust Deposit account	251	250
SNU Trust Investment account	299	20417
SNU Trust 1-4-1 account	-	1000
SNU Trust 1-5-1 account	1000	
SNU Trust Regular Saver Plus	-	10000
SNU Trust 1 Year Fixed Rate Deposit account (1)	10000	-
SNU Trust 1 Year Fixed Rate Deposit account (2)	10000	-
SNU Trust 2 Year Fixed Rate Deposit account	<u>10000</u>	-
Total Current Assets	<u>34815</u>	<u>33938</u>
Total assets	<u>1122174</u>	<u>1103705</u>
Funds of the Charity		
Unrestricted funds	990036	971567
Revaluation reserve	<u>132138</u>	<u>132138</u>
	<u>1122174</u>	<u>1103705</u>

Approved by the trustees and signed on their behalf by:

Church Treasurer 

Church President 

Date: 21/02/23

STOURBRIDGE SPIRITUALIST CHURCH

Notes to the Financial Statement for the Year Ended 31st December 2022

1) Accounting Policies

a) Accounting Standard

The financial statements have been prepared under the Charities Act 2011 in accordance with *Accounting and Reporting by Charities: Statement of Recommended Practice (SORP)* applicable to charities preparing their accounts in accordance with the Financial Reporting Standards applicable in the UK and Republic of Ireland (FRS102) (effective from 1 January 2015) – (Charities SORP (FRS102)).

b) Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year. The accruals basis has been used and the Trustees present accounts that show a true and fair view of the Church's financial position and activities.

c) Going concern

Based on the monetary assets and human resources available at 31 December 2021, the Trustees believe that the Church is a going concern.

d) Income recognition

Income is included in the Statement of Financial Activities (SOFA) when the Church becomes entitled to the resources, and the trustees are reasonably certain that they will receive the resources; and the monetary value can be measured with sufficient reliability.

e) Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable and it is considered more likely than not that there will be an outflow of economic benefit.

f) Depreciation

These are capitalised if they can be used for more than one year, and individually cost at least £1000. The freehold property is shown in the accounts at 2019 values following a revaluation of the property. No depreciation is provided on the buildings because the trustees consider the current residual value of the property in its present condition to be not less than its current value, and in the absence of any evidence of impairment, any depreciation provision would not be material.

2) Taxation

As a charity Stourbridge Spiritualist Church is exempt from Corporation Tax on the income and gains falling within the Taxation and Chargeable Gains' Act 1992 to the extent that these are applied to its charitable objects.

STOURBRIDGE NATIONAL SPIRITUALIST CHURCH

England & Wales - Charity number 1147230

Accounts

STOURBRIDGE NATIONAL SPIRITUALIST CHURCH

Trustee Report and Financial Statement for the Year Ended 31st December 2021

Registered Charity No. 1147230

Legal and Administrative Information for the Year Ended 31st December 2021

The Committee is currently constituted as follows:

Trustees:	President	Lynne Edwards OSNU
	Vice-President	Michael Thompson LSSNU
	Treasurer	Robert Dangerfield
	Secretary	Kath Garrad LSSNU
	Membership Secretary	Jean Jones LSSNU
	Committee Member	Geoff Jones LSSNU
	Speakers Secretary	Robert Dangerfield
	Almoner	Roberta Harris
	Committee Member	Mark Grazier
	Committee Member	Annmarie Maybury
	Committee Member	Rebecca Harris

Church Address: 49 Union Street
Stourbridge
West Midlands
DY8 1PJ
Telephone: 01384 825060
Website: www.stourbridgespiritualistchurch.com
Email: hello@stourbridgespiritualistchurch.com

Bankers: NatWest Bank
141 High Street
Stourbridge
DY8 1BF

Independent Examiners:

Neil Westwood & Co.
Chartered Accountants
101 Dixons Green Road
Dudley
West Midlands
DY2 7DJ

STOURBRIDGE NATIONAL SPIRITUALIST CHURCH

Trustees' Report for the Year Ended 31st December 2021

The trustees present their annual report along with the financial statements of the charity for the year ended 31st December 2021. The Trustees have adopted the provisions of the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities" issued in March 2005 in preparing the annual report and financial statements. The financial statements have been prepared in accordance with the accounting policies set out in this paper and comply with the charities constitution and applicable accounting standards.

Stourbridge National Spiritualist Church was registered as a charity on 14th May 2012 under the number 1147230 and became affiliated to the Spiritualists' National Union in June 1926.

Charitable objectives

To advance the religion and the religious philosophy of Spiritualism on the basis of the Seven Principles of the Spiritualist National Union Spiritualism.

Financial Achievements and Performance

The statement of financial activities for the year is set out in the following financial statement. In summary, the incoming resources for the year amount to £56,679.78, which compares to £21,008.13 received in 2020, with the major portions coming from collections and donations, including the NHS England. The expenditure for 2021 was £19,963.86, compared to the expenditure of £12,582.74 in 2020, with the main expense being the upkeep of the building and other general running costs. The excess income over expenditure for the year amounted to £36,715.92.

Risk management

The trustees conduct its own review of major risks to which the charity is exposed. These procedures will be periodically reviewed to ensure that they meet the needs of the charity and are as follows:

- An annual review of the risks which the charity may face;
- The establishment of systems and procedures to mitigate those risks identified;
- The implementation of procedures designed to minimise any potential impact on the charity should any of the risks materialise.

Trustees' responsibilities in relation to the financial statement

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which shows a true and fair view of the charities financial activities during the year and to its financial position at the end of the year. In preparing the financial statement the trustees must follow best practice and:

STOURBRIDGE NATIONAL SPIRITUALIST CHURCH

Trustees' Report for the Year Ended 31st December 2021 (continued)

- Select suitable accounting policies and then apply consistently;
- Make judgement and estimates that are reasonable and prudent;
- State whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statement on the ongoing concern basis unless it is inappropriate to presume that the project will continue in operation.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy the financial position of the charity which enable them to ensure that the financial statements comply with applicable charity rulings and other accounting standards. The trustees are also responsible for safeguarding the assets of the charity and for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Overview

For us, 2021 has been a year to repair the damage that COVID had created in 2020: this we have managed to do with the continued support and outstanding efforts of the committee with their hard work and commitment, as well as all those members of the church who are the backbone of our very existence; without them and their support, we would not have survived. This has not gone unnoticed and our sincere thanks go to all of you that have made this year such a success.

In these challenging times, many churches have ceased to exist and many more are in a state of uncertainty, so we are very privileged to find ourselves, once again, not only thriving, but reaching above our expectations with increasing attendance and your loyal support.

We have engaged together in supporting the local Food Bank and a collection on Remembrance Sunday for Help the Heroes has helped us to connect directly into our local community, so a huge thank you to all who gave so generously - it will have made a great difference to all those in need.

A very well done to all and let us strive to do even better to make this church a place which is a caring sanctuary, providing not only Spiritual enlightenment, but a place of education and a place for friends and like-minded people to meet and share thoughts and experiences, where everyone is welcome.

Let us look forward to making 2022 a year to expand our horizons, a year to make a greater contribution to promote this great movement we have and to engage with our community and develop that friendship and understanding, as we feel that throughout this terrible pandemic, questions will be asked and to make sure we have that ability to give that hope, reassurance and healing for which people are needing and searching.

Independent Examiner

Neil Westwood & Co. have expressed their willingness to continue as examiners and a resolution for their re-appointment will be proposed at the forthcoming Annual General Meeting.

Date 8th March 2022 Chair Person R Dangerfield

Print Name ROBERT DANGERFIELD

STOURBRIDGE SPIRITUALIST CHURCH

Independent Examiners' Report to the Trustees of Stourbridge Spiritualist Church
in respect of the year ended 31st December 2021

I report on the account for the year ended 31st December 2021 which are set out on the following pages.

Respective responsibilities of the Trustees and Independent Examiner

As trustees of the charity, 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 the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

N. Westwood

N A Westwood
Neil Westwood & Co.
Chartered Accountants
101 Dixons Green Road
Dudley
West Midlands
DY2 7DJ

Date: 8th March 2022

STOURBRIDGE SPIRITUALIST CHURCH

Statement of Financial Activities
For the year ended 31 December 2021

	Unrestricted funds	
	2021	2020
Income		
Church Collections	8333	2789
Charity Collections	507	
Private Interviews	481	-
Private Interviews (in advance)	378	-
Membership Fees	944	984
Groups	1360	1638
Naming, Wedding & Funerals	50	-
Workshops	642	115
Special Events	-	575
Church Shop	25	54
Healing Sessions	898	914
Sales of Books	24	11
Donations	1440	5452
Butterfly Fellowship	145	165
Amazon Smile	15	
Raffles	604	-
Investment Income	7343	6127
NHS England Vaccination Centre	21000	
Insurance Claim	12000	
Interest	491	81
Sundry income	-	3
Car parking	-	2100
Total receipts	56680	21008
Expenditure	19964	12563
Excess /(Deficit) of income over expenditure	36716	8445
Net gains/(losses) on investments	19733	(4279)
Net income/expenditure	56449	4166
Gains on revaluation of fixed assets	-	-
Funds brought forward	1047256	1043027
Funds carried forward	1103705	1047256
<i>There are no restricted or endowment funds.</i>		

STOURBRIDGE SPIRITUALIST CHURCH

Statement of Financial Activities
For the year ended 31 December 2021

funds	Unrestricted	
	2021	2020
Expenditure		
Speakers' Expenses	3071	1460
Private Interviews	225	-
Hospitality	763	-
Cleaner	1800	750
Cleaning Materials/ Supplies	131	252
Stationery, Printing & Postage	451	495
Advertising	463	-
Flowers	42	25
Repairs, Renewals & Testing	3858	3114
Copier	155	159
Charity Donations	507	-
Gas & Electric	2181	1902
Water Rates	40	40
Committee Expenses	749	900
Organist	520	440
Insurance	1727	-
SNU Healers fees	265	318
SNU Capitation fees	525	660
Delegates Expenses	50	-
National Panel Warden Expenses	30	-
Members' Welfare	265	20
Telephone/ Wifi	411	397
Refreshments	27	33
Raffle Expenses	127	-
General Expenses	-	129
Card Machine Fees	9	-
Group Leaders' Expenses	70	115
Garden Maintenance/ Materials	163	42
Support Officer Travel	-	68
Website	768	839
Website Hosting (Wix.com)	216	-
SNU AGM	-	-
Workshops	175	45
Social Events	-	180
Auditor	180	180
	<u>19964</u>	<u>12563</u>

STOURBRIDGE SPIRITUALIST CHURCH

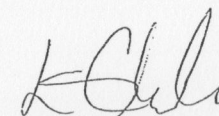
Statement of assets and liabilities at 31 December 2021

	2021	2020
Fixed assets		
Land & Buildings	850000	850000
Furniture, Fixtures & Fittings	<u>5000</u>	<u>5000</u>
	855000	855000
Investments		
Charities Property Fund	214767	170034
Current assets		
NatWest Current account	2271	-
HSBC Current account	-	3026
HSBC Business Money Manager account	-	20
SNU Trust Deposit account	250	250
SNU Trust Investment account	20417	7926
SNU Trust 1-4-1 account	1000	1000
SNU Trust Regular Saver Plus	10000	-
SNU Trust 2 Year Fixed Rate Deposit account	-	10000
Total Current Assets	<u>33938</u>	<u>22222</u>
Total assets	<u>1103705</u>	<u>1047256</u>
Funds of the Charity		
Unrestricted funds	971567	915118
Revaluation reserve	<u>132138</u>	<u>132138</u>
	<u>1103705</u>	<u>1047256</u>

Approved by the trustees and signed on their behalf by:


Church Treasurer

Church President



Date: 8th March 2022.

Notes to the Financial Statement for the Year Ended 31st December 2021

1) Accounting Policies

a) Accounting Standard

The financial statements have been prepared under the Charities Act 2011.

b) Basis

These accounts have been prepared on the basis of historical cost except that investments are shown at their market value at the end of the year. The accounts have been prepared on a Receipts and Payments basis.

c) Going concern

Based on the monetary assets and human resources available at 31 December 2021, the Trustees believe that the Church is a going concern.

d) Income recognition

Income is included in the Statement of Financial Activities (SOFA) when the Church becomes entitled to the resources, and the trustees are reasonably certain that they will receive the resources; and the monetary value can be measured with sufficient reliability.

e) Expenditure

This is recognised when a liability is incurred, or a constructive obligation arises, where the amount is reliably measurable and it is considered more likely than not that there will be an outflow of economic benefit.

f) Depreciation

These are capitalised if they can be used for more than one year, and individually cost at least £1000. The freehold property is shown in the accounts at 2019 values following a revaluation of the property. No depreciation is provided on the buildings because the trustees consider the current residual value of the property in its present condition to be not less than its current value, and in the absence of any evidence of impairment, any depreciation provision would not be material.

2) Taxation

As a charity Stourbridge Spiritualist Church is exempt from Corporation Tax on the income and gains falling within the Taxation and Chargeable Gains' Act 1992 to the extent that these are applied to its charitable objects.