

Registered Charity No. : 1160231

Bitterne SNU Spiritualist Church

Report and Accounts

31 December 2024

**Bitterne SNU Spiritualist Church**  
**Report and accounts**  
**Contents**

	<b>Page</b>
Trustee report	1
Accountants report	2
Income and expenditure	3
Balance sheet	4
Notes to the accounts	5

## **Bitterne SNU Spiritualist Church Trustees Report**

The trustees present their report and the financial statements for the year ended 31 December 2023.

The trustees are responsible for preparing the trustees report and the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom accounting standards and applicable law).

Under the Charity Act 2006, the trustees must not approve the financial statements unless they are satisfied they give a true and fair view of the state of affairs of the charity for that period.

In preparing the financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently
- make judgements and accounting estimates that are reasonable and prudent
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the statements comply with the Charity Act 2006. They are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **President**

K Frost (appointed 20th April 2024)

### **Treasurer**

N Jenkins (appointed 20th April 2024)

### **Church Address**

Top of Lances Hill  
390 Bitterne Road  
Bitterne Village  
Southampton  
SO18 1 DR

### **Accountants**

Tidby Accounting & Business Solutions  
33 Harvey Crescent  
Warsash  
Southampton  
SO31 9TA

I have examined the relevant books and records and am satisfied that the financial statements are a true statement of account.

N Jenkins  
On behalf of the church  
20th February 2025

## **Bitterne SNU Spiritualist Church Accountants Report**

### **Accountants' report to the trustees of Bitterne SNU Spiritualist Church**

In accordance with your instructions, I have prepared the accounts which comprise of the Income and Expenditure Account, the Balance Sheet and the related notes from the accounting records of the charity and on the basis of information and explanations you have given to us.

I have examined the books and records of Bitterne SNU Spiritualist Church, as supplied by the Treasurer for the year ended 31st December 2024 and confirm that the financial statements are correct in accordance therewith.

I have not carried out an audit or any other review, and consequently we do not express any opinion on these accounts.

Deana Tidby  
Tidby Accounting & Business Solutions  
20th February 2025

**Bitterne SNU Spiritualist Church**  
**Income and expenditure**  
**for the year ended 31 December 2024**

	<b>2024</b> <b>£</b>	<b>2023</b> <b>£</b>
<b>Donations, charitable and other trading activities</b>	35,149	22,412
Administration expenses	(22,356)	(15,203)
<b>Operating surplus</b>	<hr/> 12,793	<hr/> 7,209
Contribution towards mortgage	6,000	6,000
Interest receivable	488	238
Interest payable	(3,737)	(4,068)
<b>Surplus/(Deficit) for the financial year</b>	<hr/> 15,544	<hr/> 9,379

**Bitterne SNU Spiritualist Church**  
**Balance sheet**  
**as at 31 December 2024**

	Notes	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	2	352,794	352,794
<b>Current assets</b>			
Lloyds bank account		10,337	5,776
SNU trust deposit account		29,388	27,883
		<u>39,725</u>	<u>33,659</u>
<b>Net current assets</b>		<u>39,725</u>	<u>33,659</u>
<b>Total assets less current liabilities</b>		<u>392,519</u>	<u>386,453</u>
<b>Creditors: amounts falling due after more than one year</b>	3	(240,420)	(249,898)
<b>Net assets</b>		<u>152,099</u>	<u>136,555</u>
Income and expenditure account	5	152,099	136,555
<b>Members funds</b>		<u>152,099</u>	<u>136,555</u>

**Bitterne SNU Spiritualist Church**  
**Notes to the accounts**  
**for the year ended 31 December 2024**

**1 Accounting policies**

***Basis of preparation***

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

**2 Tangible fixed assets**

	<b>Land and buildings £</b>
<b>Cost</b>	
At 1 January 2024	352,794
At 31 December 2024	<u>352,794</u>
<b>Depreciation</b>	
At 31 December 2024	<u>-</u>
<b>Net book value</b>	
At 31 December 2024	<u>352,794</u>
At 31 December 2023	<u>352,794</u>

**3 Creditors: amounts falling due after one year**

	<b>2024 £</b>	<b>2023 £</b>
SNU Loan - Trust Advanced Accounts	<u>240,420</u>	<u>249,898</u>

**4 SNU Loan - Trust Advanced Accounts**

	<b>2024 £</b>	<b>2023 £</b>
Balance at 1 January	249,898	259,030
Interest	3,737	4,068
Less : Repayments (incl flat rent paid direct)	<u>(13,215)</u>	<u>(13,200)</u>
Balance 31 December	<u><u>240,420</u></u>	<u><u>249,898</u></u>

**5 Members funds**

	<b>2024 £</b>	<b>2023 £</b>
Balance at 1 January	136,555	127,176
Surplus/(deficit)	15,544	9,379
Balance 31 December	<u><u>152,099</u></u>	<u><u>136,555</u></u>

**Bitterne SNU Spiritualist Church**  
**Detailed income and expenditure**  
**for the year ended 31 December 2024**

	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
<b>Sales</b>		
Collections	2,395	3,116
Healing	3,557	3,826
Demonstrations, readings and circles	2,630	1,127
Donations	9,841	474
Literature sales	381	149
Refreshments	280	422
Tutor groups	2,966	4,209
Electricity, water, room hire and parking	9,751	7,575
Shop, table top sales, fairs and raffles	896	738
Weddings, funerals and namings	150	-
Subscriptions	502	526
Sundry	1,800	250
	<u>35,149</u>	<u>22,412</u>
<b>Administration expenses</b>		
Speakers and tutors	3,254	3,596
Electricity	925	3,402
Water rates	759	568
Repairs and maintenance	14,085	4,793
Insurance	1,330	1,247
Stationery, postage and literature	224	277
Socials and raffles	362	69
Advertising and marketing costs	348	290
Accountancy fees	350	350
SNU affiliation fees	325	270
Sundry expenses	394	341
	<u>22,356</u>	<u>15,203</u>
<b>Contribution towards mortgage</b>	6,000	6,000
<b>Interest payable</b>		
Mortgage interest (SNU Advanced Account)	3,737	4,068
<b>Interest receivable</b>		
Deposit interest (SNU Trust Deposit Account)	488	238
<b>Surplus/(Deficit) for the financial year</b>	<u>15,544</u>	<u>9,379</u>