

BOURNEMOUTH SPIRITUALIST CHURCH

England & Wales · Charity number 1162530

Details

Status Registered

Legal form Other

Registered 2015-07-06

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

Contact

Address Spiritualist Church
16 Bath Road
Bournemouth
BH1 2PE

Phone 01202551751

Website <http://www.bsnuc.co.uk/>

Activities

Objects: TO ADVANCE THE RELIGION AND THE RELIGIOUS PHILOSOPHY OF SPIRITUALISM ON THE BASIS OF THE SEVEN PRINCIPLES OF SNU SPIRITUALISM.

Activities: To advance and diffuse the knowledge of the religious philosophy of Spiritualism. The Church provides a comprehensive and wide programme of activities and events to a cross section of the public through Spiritualist teaching of divine services, spiritual awareness meetings, spiritual healing, discussion groups and workshops.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Religious Activities
- **Who:** The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£64,741	£83,198	-	-
2023-12-31	£33,268	£28,895	-	-
2022-12-31	£26,656	£36,122	-	-
2021-12-31	£69,796	£17,384	-	-
2020-12-31	£12,766	£20,234	-	-

Trustees

Name	Role	Appointed
ELIZABETH BELLHOUSE		2025-04-25
Geoff Potts		2024-06-14
John Beresford		2024-10-14
Kay Hart		2025-04-23
Robert Lawes		2025-04-23

BOURNEMOUTH SPIRITUALIST CHURCH

England & Wales - Charity number 1162530

Accounts

2024 – 2025 has been a year of ups and downs, comings and goings and steep, steep learning curves.

Thank you to everyone who has stepped up and helped.

In August we had a visit from Minister Jackie Wright, President of the SNU and, despite the weather, we did manage to have a Christmas Fayre.

2025 has kicked off with a brilliant weekend with the fabulous Pietro Politano. For those who were unable to come, he will be back next year.

Later this year we have workshops with Phillip Rossell and Lee Roberts coming up and Summer and Autumn Fayres.

Many thanks to all those who have come forward to help out.

**Bournemouth
Spiritualist Church
Charity Registration Number 1162530
Report of the Trustees
and
Financial Statements
Year Ended 31 December 2024**

**Stephen Penny & Partners Limited
Chartered Certified Accountants
and Business Advisors
898-902 Wimborne Road
Moordown
Bournemouth
BH9 2DW
United Kingdom**

E-mail: accountants@sp-partners.co.uk

Bournemouth Spiritualist Church Trust

Year Ended 31 December 2024

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Bournemouth Spiritualist Church

Financial Accounts

Year Ended 31 December 2024

Trustees Report

REFERENCE AND ADMINISTRATION

Charity Name:	Bournemouth Spiritualist Church (referred to 'BSC' in this report)
Registered Charity Number:	1162530
Date Charity Registered:	6 th July 2015
Charity's Principle Address:	Bournemouth Spiritualist Church, 16 Bath Road, Bournemouth BH1 2PE
Trustees at 31 December 2024:	Elaine Bevan, Suzanne Boyd-Wallis, Geoffrey Hayward, Norman Nicholas
Trustee Appointments during 2024 period:	Norman Nicholas 1 January 2024
Trustee Resignations during 2024 period:	None
President Appointments during 2024 period:	Elizabeth Bellhouse 1 May 2024
President Resignations during 2024 period:	Janet Emilymae 1 May 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document:	Constitution - 'Rules for Churches 2022' - Adopted 1 st June 2022 https://attercliffespiritualistchurch.co.uk/resources/Church%20rule%20book%202022%20UK%20contents%20inter.pdf
Charity Constitution:	Unincorporated Association
Organisation:	BSC is managed by a committee of no less than 8 persons who are known as the 'Managing Trustees'. Regular Trustee Meetings take place (currently 10 meetings pa) to ensure the smooth running of BSC and ensuring its objectives and operational needs are implemented to the benefit of BSC and its attendees. The day-to-day management is achieved through: - continuous contact between the Managing Trustees - delegation from the Managing Trustees to approved Full Members of BSC who volunteer their skills and time to support BSC's deliverance of services to the general public
Trustee Selection:	Trustees are recruited and selected in accordance with our Governing Document and with the following criteria: - Full Members of BSC - Experience/knowledge of BSC, its aims/practices/organisation as well as an understanding of the requirements and responsibilities of holding office - With a skill set that assists/supports/contributes to the deliverance of services and ongoing success of BSC - The Managing Trustees are mindful of the importance of succession planning and aim to select Trustees that fulfil BSC's future management requirements.
Trustee Appointment:	Trustees are appointed in accordance with our Governing Document and are elected by members at the AGM.
Trustee Training:	Trustees are committed to the ongoing education and development of Trustees, which takes place during the regular Managing Trustee meetings by way of sharing information on the requirements and responsibilities of holding office.
Trustee Management:	Management of the Trustees is achieved between the Trustees by implementing a 'collective' approach

FINANCIAL REVIEW

Policy on Reserves:	BSC does not at present have a formalised Policy on Reserves However, BSC considers that its policy should be to maintain sufficient unrestricted funds to meet its short/long term needs and to monitor, on a regular basis, the performance of any deposits/investments made with the intention to receive optimum return on those investments within a Financial Services Compensation Scheme (FSCS) protected (Government backed) institution and any investments are made in line with The Trustees Act 2000 or any other Act of Parliament currently in force
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FINANCIAL REVIEW continued:

Charity's Financial health:

The Trustees report a deficit for the financial year of £18,457 which arose principally as a result of additional essential maintenance expenses required to carry out roof repairs. Also, the income generated from investments, church collections and events/fund raising have decreased when compared to prior year.

The Trustees continue to keep a keen eye on income and expenditure and take regular steps to generate income; minimise levels of expenditure; review how to best maximise return on investments (whilst still protecting funds) in order to provide the necessary finances to carry out the spiritual and charitable activities of BSC. The trustees are satisfied the Church has sufficient reserves to meet its current and future obligations and to maintain its charitable activities.

PUBLIC BENEFITS STATEMENT

The Trustees confirm they 'have regard' to the Charity Commission's guidance on 'public benefit', and carry out the Charity's purposes for public benefit in line with the guidance

OBJECTIVES AND ACTIVITIES

Charity's Objectives:

To advance and diffuse the knowledge of the religious philosophy of Spiritualism.

Activities undertaken to meet the Charity's objectives and for public benefit:

Bournemouth Spiritualist Church provides a comprehensive and wide programme of activities and events for the benefit of a cross section of the public:

- Spiritualist teaching and philosophy is available through the week by way of Divine Services, Spiritual Awareness meetings and discussion groups
- Personal development groups are available as are workshops and demonstrations
- Spiritual Healing is available on average five days a week

All of the above are provided to the general public and promotes positive values, well being and a greater understanding of spirituality and Spiritualism.

ACHIEVEMENTS AND PERFORMANCE

Bournemouth Spiritualist Church continues to strive to achieve its goals to provide and maintain a variety of spiritual services and activities, which are available to the general public, in difficult times.

The Church implemented the social distancing and other procedures considered necessary to safeguard its congregation and visitors during the year and has conducted an up-to-date risk assessment. The committee will continue, in consultation with its members, to review what measures should be kept in place going forward.

The Church's reserves increased during the year as a result of the Trustees monitoring of income and expenditure. The Trustees are currently considering the best use of the reserves to best maintain the fabric of the Church and to enable the Church to continue to expand its activities and meet its charitable objectives.

DECLARATION

The Trustees declare that they have approved the Trustee's Report above.

Signed on behalf of the Charity's Trustees

Mr G F Hayward - Trustee

10 April 2025

Bournemouth Spiritualist Church

Financial Accounts

Year Ended 31 December 2024

Independent Examiners Report to the Trustees of Bournemouth Spiritualist Church

I report on my examination of the accounts of the Church for the year ended 31 December 2024, which are set out on pages 3 to 8.

Respective responsibilities of trustees and examiner

The charities trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

examine the accounts under section 145 of the 2011 Act

to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 act

to state whether particular matters have come to my attention

Basis of independent examiners report

My examination was carried out in accordance with the general Directions given by the Charities Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirement:

to keep accounting records in accordance with section 130 of the 2011 Act and,

to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act and with FRS 102

have not been met or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Sarah Penny FCCA on behalf of
Stephen Penny and Partners Limited**
Chartered Certified Accountants
and Business Advisors
898-902 Wimborne Road,
Moordown,
Bournemouth, Dorset.
BH9 2DW

10 April 2025

Bournemouth Spiritualist Church

Balance Sheet As At 31 December 2024

		2024	2023
		£	£
Fixed assets	<i>Note 2</i>	685,538	685,742
Investments		416,425	378,458
SNU deposit account 30523		88,503	128,760
SNU deposit account 3060		257	253
SNU deposit account 30364		47	45
SNU deposit account 31743		<u>51,887</u>	<u>51,887</u>
Total Fixed assets		1,242,657	1,245,145
Current Assets			
Bookstall stock at cost		-	51
Stock of hymn books and covers		-	500
Charles Stanley cash account		5,659	14,234
Lloyds Current Account		14,580	20,457
Lloyds Saving Account		51,023	50,310
RBS bank account		1,210	3,147
Petty cash in hand		250	200
Prepayments		<u>1,775</u>	<u>1,567</u>
Total current assets		74,497	90,466
Current liabilities			
Sundry creditors and accrued charges		<u>(2,940)</u>	<u>(2,940)</u>
Total liabilities		(2,940)	(2,940)
Total Net Assets		<u>1,314,214</u>	<u>1,332,671</u>
CAPITAL ACCOUNT AS AT 1 JANUARY 2024		1,332,671	1,294,185
Net surplus/(deficit) for the year		(18,457)	38,486
CAPITAL ACCOUNT AS AT 31 DECEMBER 2024		<u>1,314,214</u>	<u>1,332,671</u>

APPROVAL CERTIFICATE

In accordance with the engagement letter, we approve the financial information which comprises the Income and Expenditure Account and Balance Sheet. We acknowledge our responsibility for the financial information and for providing Stephen Penny and Partners with all the information and expectations necessary for its completion.

Mr G F Hayward - Trustee

10 April 2025

Bournemouth Spiritualist Church
Income and Expenditure Account
For the Year Ended 31 December 2024

		2024	2023
		£	£
Income	<i>Note 3</i>	64,741	77,084
Expenditure	<i>Note 4</i>	83,198	38,597
Surplus/(Deficit) for the year		<u>(18,457)</u>	<u>38,487</u>

Bournemouth Spiritualist Church
Notes to the Accounts
For the Year Ended 31 December 2024

NOTE 1 ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with the accounting policies set out below and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland from 1 December 2017.

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 December 2017.

Incoming resources

All income is recognised once the charity has entitlement to the income, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Taxation

The Church is exempt from taxation due to its charitable status. No income tax is due on income received.

Resources expended

Liabilities are recognised as expended when the charity has legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

Income and funds

All income is unrestricted and there are no restricted funds.

**Bournemouth Spiritualist Church
Year Ended 31 December 2024**

Fixed Assets lead schedule

NOTE 2

	Freehold property	Furniture Fittings & Equipment £	Piano & Organ £	Computer Equipment £	Amplification system £	Closed Circuit TV £	Library £	TOTAL £
COST								
As at 1 January 2024	680,000	37,820	1,232	744	806	685	204	721,491
Additions	-	-	-	941	-	-	-	941
Disposals	-	-	-	-	-	-	-	-
As at 31 December 2024	<u>680,000</u>	<u>37,820</u>	<u>1,232</u>	<u>1,685</u>	<u>806</u>	<u>685</u>	<u>204</u>	<u>722,432</u>
DEPRECIATION								
As at 1 January 2024	-	32,509	1,164	744	685	647	-	35,749
Charge in period	-	797	10	314	18	6	-	1,145
On disposal	-	-	-	-	-	-	-	-
As at 31 December 2024	<u>-</u>	<u>33,306</u>	<u>1,174</u>	<u>1,058</u>	<u>703</u>	<u>653</u>	<u>-</u>	<u>36,894</u>
NET BOOK VALUE								
As at 31 December 2024	<u>680,000</u>	<u>4,514</u>	<u>58</u>	<u>627</u>	<u>103</u>	<u>32</u>	<u>204</u>	<u>685,538</u>
As at 1 January 2024	<u>680,000</u>	<u>5,311</u>	<u>68</u>	<u>-</u>	<u>121</u>	<u>38</u>	<u>204</u>	<u>685,742</u>

Adjusted 2023 Profit comparatives

	church	trust	merged
	2023	2023	2023
Dividends		8,326.06	8,326.06
Gain/Loss on investments		33,734.83	33,734.83
Church collections	9,659.20		9,659.20
Workshops	1,301.53		1,301.53
Healing guild and collections	2,997.34		2,997.34
Seekers group & Circles	4,237.00		4,237.00
Animal welfare fund	-		-
Membership subscriptions	960.00		960.00
Donations	5,956.15		5,956.15
Weddings, naming ceremonies and funerals	-		-
S.N.U. deposit accounts interest	811.30	1,754.76	2,566.06
Bank Interest	299.17		299.17
Private sittings	2,809.00		2,809.00
Magazines & Newspapers	126.00		126.00
Events and fund raising	3,200.31		3,200.31
Open platforms	398.05		398.05
Outings	509.30		509.30
Film Nights	-		-
Profit on bookstall	3.50		3.50
	33,267.85	43,815.65	77,083.50

Adjusted 2023 expenses comparatives

	church	trust	merged
	2023	2023	2023
Insurance	159.00	2,034.29	2,193
Accountancy	1,518.96	1,860.00	3,379
Investment management fees		4,829.16	4,829
Medium fees and expenses	7,492.43		7,492
Light, heat and water	3,001.43		3,001
Printing, stationery and postage	619.98		620
Cleaning materials and wages	2,014.35		2,014
Repairs, renewals and skips	2,811.87		2,812
Professional fees	5,370.00		5,370
Telephone and broadband	596.10		596
Sundry expenses	278.91		279
Refreshments and small church purchases	701.58		702
Courses	-		-
Trustee and delegate's expenses	185.05	979.20	1,164
Subscriptions & Donations	1,217.33		1,217
Flowers	-		-
Advertising and website	874.08		874
Outings, Visitors, Xmas Party, Presents	325.00		325
Depreciation	977.24		977
Equipment leasing	603.81		604
Publications	147.50		148

28,894.62	9,702.65	38,597
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**Bournemouth
Spiritualist Church
Charity Registration Number 1162530
Report of the Trustees
and
Financial Statements
Year Ended 31 December 2024**

**Stephen Penny & Partners Limited
Chartered Certified Accountants
and Business Advisors
898-902 Wimborne Road
Moordown
Bournemouth
BH9 2DW
United Kingdom**

E-mail: accountants@sp-partners.co.uk

Bournemouth Spiritualist Church Trust

Year Ended 31 December 2024

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Bournemouth Spiritualist Church

Financial Accounts

Year Ended 31 December 2024

Trustees Report

REFERENCE AND ADMINISTRATION

Charity Name:	Bournemouth Spiritualist Church (referred to 'BSC' in this report)
Registered Charity Number:	1162530
Date Charity Registered:	6 th July 2015
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Trustee Appointments during 2024 period:	Norman Nicholas 1 January 2024
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Governing Document:	Constitution - 'Rules for Churches 2022' - Adopted 1 st June 2022 https://attercliffespiritualistchurch.co.uk/resources/Church%20rule%20book%202022%20UK%20contents%20inter.pdf
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FINANCIAL REVIEW

Policy on Reserves:	BSC does not at present have a formalised Policy on Reserves However, BSC considers that its policy should be to maintain sufficient unrestricted funds to meet its short/long term needs and to monitor, on a regular basis, the performance of any deposits/investments made with the intention to receive optimum return on those investments within a Financial Services Compensation Scheme (FSCS) protected (Government backed) institution and any investments are made in line with The Trustees Act 2000 or any other Act of Parliament currently in force
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FINANCIAL REVIEW continued:

Charity's Financial health:

The Trustees report a deficit for the financial year of £18,457 which arose principally as a result of additional essential maintenance expenses required to carry out roof repairs. Also, the income generated from investments, church collections and events/fund raising have decreased when compared to prior year.

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PUBLIC BENEFITS STATEMENT

The Trustees confirm they 'have regard' to the Charity Commission's guidance on 'public benefit', and carry out the Charity's purposes for public benefit in line with the guidance

OBJECTIVES AND ACTIVITIES

Charity's Objectives:

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Activities undertaken to meet the Charity's objectives and for public benefit:

Bournemouth Spiritualist Church provides a comprehensive and wide programme of activities and events for the benefit of a cross section of the public:

- Spiritualist teaching and philosophy is available through the week by way of Divine Services, Spiritual Awareness meetings and discussion groups
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The Church's reserves increased during the year as a result of the Trustees monitoring of income and expenditure. The Trustees are currently considering the best use of the reserves to best maintain the fabric of the Church and to enable the Church to continue to expand its activities and meet its charitable objectives.

DECLARATION

The Trustees declare that they have approved the Trustee's Report above.

Signed on behalf of the Charity's Trustees

Mr G F Hayward - Trustee

10 April 2025

Bournemouth Spiritualist Church

Financial Accounts

Year Ended 31 December 2024

Independent Examiners Report to the Trustees of Bournemouth Spiritualist Church

I report on my examination of the accounts of the Church for the year ended 31 December 2024, which are set out on pages 3 to 8.

Respective responsibilities of trustees and examiner

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It is my responsibility to:

examine the accounts under section 145 of the 2011 Act

to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 act

to state whether particular matters have come to my attention

Basis of independent examiners report

My examination was carried out in accordance with the general Directions given by the Charities Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view' and the report is limited to those matters set out in the next statement.

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(1) which gives me reasonable cause to believe that in any material respect the requirement:

to keep accounting records in accordance with section 130 of the 2011 Act and,

to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act and with FRS 102

have not been met or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Sarah Penny FCCA on behalf of
Stephen Penny and Partners Limited**
Chartered Certified Accountants
and Business Advisors
898-902 Wimborne Road,
Moordown,
Bournemouth, Dorset.
BH9 2DW

10 April 2025

Bournemouth Spiritualist Church

Balance Sheet As At 31 December 2024

		2024	2023
		£	£
Fixed assets	<i>Note 2</i>	685,538	685,742
Investments		416,425	378,458
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Lloyds Saving Account		51,023	50,310
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Total current assets		74,497	90,466
Current liabilities			
Sundry creditors and accrued charges		<u>(2,940)</u>	<u>(2,940)</u>
Total liabilities		(2,940)	(2,940)
Total Net Assets		<u>1,314,214</u>	<u>1,332,671</u>
CAPITAL ACCOUNT AS AT 1 JANUARY 2024		1,332,671	1,294,185
Net surplus/(deficit) for the year		(18,457)	38,486
CAPITAL ACCOUNT AS AT 31 DECEMBER 2024		<u>1,314,214</u>	<u>1,332,671</u>

APPROVAL CERTIFICATE

In accordance with the engagement letter, we approve the financial information which comprises the Income and Expenditure Account and Balance Sheet. We acknowledge our responsibility for the financial information and for providing Stephen Penny and Partners with all the information and expectations necessary for its completion.

Mr G F Hayward - Trustee

10 April 2025

Bournemouth Spiritualist Church
Income and Expenditure Account
For the Year Ended 31 December 2024

		2024	2023
		£	£
Income	<i>Note 3</i>	64,741	77,084
Expenditure	<i>Note 4</i>	83,198	38,597
Surplus/(Deficit) for the year		<u>(18,457)</u>	<u>38,487</u>

Bournemouth Spiritualist Church
Notes to the Accounts
For the Year Ended 31 December 2024

NOTE 1 ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with the accounting policies set out below and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland from 1 December 2017.

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 December 2017.

Incoming resources

All income is recognised once the charity has entitlement to the income, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Taxation

The Church is exempt from taxation due to its charitable status. No income tax is due on income received.

Resources expended

Liabilities are recognised as expended when the charity has legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

Income and funds

All income is unrestricted and there are no restricted funds.

**Bournemouth Spiritualist Church
Year Ended 31 December 2024**

Fixed Assets lead schedule

NOTE 2

	Freehold property	Furniture Fittings & Equipment £	Piano & Organ £	Computer Equipment £	Amplification system £	Closed Circuit TV £	Library £	TOTAL £
COST								
As at 1 January 2024	680,000	37,820	1,232	744	806	685	204	721,491
Additions	-	-	-	941	-	-	-	941
Disposals	-	-	-	-	-	-	-	-
As at 31 December 2024	<u>680,000</u>	<u>37,820</u>	<u>1,232</u>	<u>1,685</u>	<u>806</u>	<u>685</u>	<u>204</u>	<u>722,432</u>
DEPRECIATION								
As at 1 January 2024	-	32,509	1,164	744	685	647	-	35,749
Charge in period	-	797	10	314	18	6	-	1,145
On disposal	-	-	-	-	-	-	-	-
As at 31 December 2024	<u>-</u>	<u>33,306</u>	<u>1,174</u>	<u>1,058</u>	<u>703</u>	<u>653</u>	<u>-</u>	<u>36,894</u>
NET BOOK VALUE								
As at 31 December 2024	<u>680,000</u>	<u>4,514</u>	<u>58</u>	<u>627</u>	<u>103</u>	<u>32</u>	<u>204</u>	<u>685,538</u>
As at 1 January 2024	<u>680,000</u>	<u>5,311</u>	<u>68</u>	<u>-</u>	<u>121</u>	<u>38</u>	<u>204</u>	<u>685,742</u>

Adjusted 2023 Profit comparatives

	church	trust	merged
	2023	2023	2023
Dividends		8,326.06	8,326.06
Gain/Loss on investments		33,734.83	33,734.83
Church collections	9,659.20		9,659.20
Workshops	1,301.53		1,301.53
Healing guild and collections	2,997.34		2,997.34
Seekers group & Circles	4,237.00		4,237.00
Animal welfare fund	-		-
Membership subscriptions	960.00		960.00
Donations	5,956.15		5,956.15
Weddings, naming ceremonies and funerals	-		-
S.N.U. deposit accounts interest	811.30	1,754.76	2,566.06
Bank Interest	299.17		299.17
Private sittings	2,809.00		2,809.00
Magazines & Newspapers	126.00		126.00
Events and fund raising	3,200.31		3,200.31
Open platforms	398.05		398.05
Outings	509.30		509.30
Film Nights	-		-
Profit on bookstall	3.50		3.50
	33,267.85	43,815.65	77,083.50

Adjusted 2023 expenses comparatives

	church	trust	merged
	2023	2023	2023
Insurance	159.00	2,034.29	2,193
Accountancy	1,518.96	1,860.00	3,379
Investment management fees		4,829.16	4,829
Medium fees and expenses	7,492.43		7,492
Light, heat and water	3,001.43		3,001
Printing, stationery and postage	619.98		620
Cleaning materials and wages	2,014.35		2,014
Repairs, renewals and skips	2,811.87		2,812
Professional fees	5,370.00		5,370
Telephone and broadband	596.10		596
Sundry expenses	278.91		279
Refreshments and small church purchases	701.58		702
Courses	-		-
Trustee and delegate's expenses	185.05	979.20	1,164
Subscriptions & Donations	1,217.33		1,217
Flowers	-		-
Advertising and website	874.08		874
Outings, Visitors, Xmas Party, Presents	325.00		325
Depreciation	977.24		977
Equipment leasing	603.81		604
Publications	147.50		148

28,894.62	9,702.65	38,597
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Accounts

**Bournemouth
Spiritualist Church
Charity Registration Number 1162530
Report of the Trustees
and
Financial Statements
Year Ended 31 December 2023**

**Stephen Penny & Partners Limited
Chartered Certified Accountants
and Business Advisors
898-902 Wimborne Road
Moordown
Bournemouth
BH9 2DW
United Kingdom**

E-mail: accountants@sp-partners.co.uk

Bournemouth Spiritualist Church Trust

Year Ended 31 December 2023

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Income Account: Note 3	9
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Bournemouth Spiritualist Church

Financial Accounts

Year Ended 31 December 2023

Trustees Report

REFERENCE AND ADMINISTRATION

Charity Name:	Bournemouth Spiritualist Church (referred to 'BSC' in this report)
Registered Charity Number:	1162530
Date Charity Registered:	6 th July 2015
Charity's Principle Address:	Bournemouth Spiritualist Church, 16 Bath Road, Bournemouth BH1 2PE.
Trustees at 31 December 2023:	Patricia Machin, Janet Emilymae, David Lee and Elizabeth Bellhouse
Trustee Appointments during 2023 period:	Phyllis Rumney 19 April 2023, Peter Rumney 19 April 2023, Christine Ashdown 19 April 2023 and Sarah Deverell 19 April 2023
Trustee Resignations during 2023 period:	Carol Ronald 19 April 2023 and Mark Fooks 19 April 2023
President Appointments during 2023 period:	None.
President Resignations during 2023 period:	None

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document:	Constitution - 'Rules for Churches 2014' - Adopted 1 st August 2014 http://www.snu.org.uk/documents/pdf/Church%20Rules%20V2014.pdf
Charity Constitution:	Unincorporated Association
Organisation:	BSC is managed by a committee of no less than 8 persons who are known as the 'Managing Trustees'. Regular Trustee Meetings take place (currently 10 meetings pa) to ensure the smooth running of BSC and ensuring its objectives and operational needs are implemented to the benefit of BSC and its attendees. The day-to-day management is achieved through: - continuous contact between the Managing Trustees - delegation from the Managing Trustees to approved Full Members of BSC who volunteer their skills and time to support BSC's deliverance of services to the general public
Trustee Selection:	Trustees are recruited and selected in accordance with our Governing Document and with the following criteria: - Full Members of BSC - Experience/knowledge of BSC, its aims/practices/organisation as well as an understanding of the requirements and responsibilities of holding office - With a skill set that assists/supports/contributes to the deliverance of services and ongoing success of BSC - The Managing Trustees are mindful of the importance of succession planning and aim to select Trustees that fulfil BSC's future management requirements.
Trustee Appointment:	Trustees are appointed in accordance with our Governing Document and are elected by members at the AGM.
Trustee Training:	Trustees are committed to the ongoing education and development of Trustees, which takes place during the regular Managing Trustee meetings by way of sharing information on the requirements and responsibilities of holding office.
Trustee Management:	Management of the Trustees is achieved between the Trustees by implementing a 'collective' approach

FINANCIAL REVIEW

Policy on Reserves:	BSC does not at present have a formalised Policy on Reserves However, BSC considers that its policy should be to maintain sufficient unrestricted funds to meet its short/long term needs and to monitor, on a regular basis, the performance of any deposits/investments made with the intention to receive optimum return on those investments within a Financial Services Compensation Scheme (FSCS) protected (Government backed) institution and any investments are made in line with The Trustees Act 2000 or any other Act of Parliament currently in force
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FINANCIAL REVIEW continued:

Charity's Financial health:

The Trustees report a surplus for the financial year of £4,373, which arose principally as a result of an increase in income generated and a reduction in expenditure, the previous year there was additional expenditure on updating the church premises, work on the driveway and redecoration.

The Trustees continue to keep a keen eye on income and expenditure and take regular steps to generate income; minimise levels of expenditure; review how to best maximise return on investments (whilst still protecting funds) in order to provide the necessary finances to carry out the spiritual and charitable activities of BSC. The trustees are satisfied the Church has sufficient reserves to meet its current and future obligations and to maintain its charitable activities.

PUBLIC BENEFITS STATEMENT

The Trustees confirm they 'have regard' to the Charity Commission's guidance on 'public benefit', and carry out the Charity's purposes for public benefit in line with the guidance

OBJECTIVES AND ACTIVITIES

Charity's Objectives:

To advance and diffuse the knowledge of the religious philosophy of Spiritualism.

Activities undertaken to meet the Charity's objectives and for public benefit:

Bournemouth Spiritualist Church provides a comprehensive and wide programme of activities and events for the benefit of a cross section of the public:

- Spiritualist teaching and philosophy is available through the week by way of Divine Services, Spiritual Awareness meetings and discussion groups
- Personal development groups are available as are workshops and demonstrations
- Spiritual Healing is available on average five days a week

All of the above are provided to the general public and promotes positive values, well being and a greater understanding of spirituality and Spiritualism.

ACHIEVEMENTS AND PERFORMANCE

Bournemouth Spiritualist Church continues to strive to achieve its goals to provide and maintain a variety of spiritual services and activities, which are available to the general public, in difficult times.

The Church implemented the social distancing and other procedures considered necessary to safeguard its congregation and visitors during the year and has conducted an up-to-date risk assessment. The committee will continue, in consultation with its members, to review what measures should be kept in place going forward.

The Church's reserves increased during the year as a result of the Trustees monitoring of income and expenditure. The Trustees are currently considering the best use of the reserves to best maintain the fabric of the Church and to enable the Church to continue to expand its activities and meet its charitable objectives.

DECLARATION

The Trustees declare that they have approved the Trustee's Report above.

Signed on behalf of the Charity's Trustees

Janet Emilymae
President and Trustee

Dated: 11/04/2024

Bournemouth Spiritualist Church

Financial Accounts

Year Ended 31 December 2023

Independent Examiners Report to the Trustees of Bournemouth Spiritualist Church

I report on my examination of the accounts of the Church for the year ended 31 December 2023, which are set out on pages 3 to 8.

Respective responsibilities of trustees and examiner

The charities trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

examine the accounts under section 145 of the 2011 Act

to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 act

to state whether particular matters have come to my attention

Basis of independent examiners report

My examination was carried out in accordance with the general Directions given by the Charities Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirement:

to keep accounting records in accordance with section 130 of the 2011 Act and,

to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act and with FRS 102

have not been met or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

**Sarah Penny FCCA on behalf of
Stephen Penny and Partners Limited**
Chartered Certified Accountants
and Business Advisors
898-902 Wimborne Road,
Moordown,
Bournemouth, Dorset.
BH9 2DW

Dated: 11/04/2024

Bournemouth Spiritualist Church

Balance Sheet As At 31 December 2023

		2023	2022
		£	£
Fixed assets	<i>Note 2</i>	5,741	6,719
Current Assets			
Bookstall stock at cost		51	51
Stock of hymn books and covers		500	500
Lloyds Current Account		20,457	11,218
Lloyds Saving Account		50,310	45,010
S.N.U. Building Fund Pool		252	250
S.N.U. fixed rate deposit accounts		51,932	61,122
Petty cash in hand		200	200
		<u>123,702</u>	<u>118,351</u>
Current liabilities			
Sundry creditors and accrued charges		<u>(1,080)</u>	<u>(1,080)</u>
Net Current Assets		122,622	117,271
Total Net Assets		<u>128,363</u>	<u>123,990</u>
CAPITAL ACCOUNT AS AT 1 JANUARY 2023		123,990	133,456
Net surplus/(deficit) for the year		4,373	(9,466)
CAPITAL ACCOUNT AS AT 31 DECEMBER 2023		<u>128,363</u>	<u>123,990</u>

APPROVAL CERTIFICATE

In accordance with the engagement letter, we approve the financial information which comprises the Income and Expenditure Account and Balance Sheet. We acknowledge our responsibility for the financial information and for providing Stephen Penny and Partners with all the information and expectations necessary for its completion.

Janet Emilymae
President and Trustee

Dated: 11/04/2024

Patricia Machin
Treasurer and Trustee

Dated: 11/04/2024

Bournemouth Spiritualist Church
Income and Expenditure Account
For the Year Ended 31 December 2023

		2023	2022
		£	£
Income	<i>Note 3</i>	33,268	26,656
Expenditure	<i>Note 4</i>	28,895	36,122
Surplus/(Deficit) for the year		<u><u>4,373</u></u>	<u><u>(9,466)</u></u>

Bournemouth Spiritualist Church
Notes to the Accounts
For the Year Ended 31 December 2023

NOTE 1 ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with the accounting policies set out below and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland from 1 December 2017.

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 December 2017.

Incoming resources

All income is recognised once the charity has entitlement to the income, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Taxation

The Church is exempt from taxation due to its charitable status. No income tax is due on income received.

Resources expended

Liabilities are recognised as expended when the charity has legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

Income and funds

All income is unrestricted and there are no restricted funds.

Bournemouth Spiritualist Church
Year Ended 31 December 2023

Fixed Assets lead schedule

NOTE 2

	Furniture Fittings & Equipment £	Piano & Organ £	Computer Equipment £	Amplification system £	Closed Circuit TV £	Library £	TOTAL £
COST							
As at 1 January 2023	37,820	1,232	744	806	685	204	41,491
Additions	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-
As at 31 December 2023	<u>37,820</u>	<u>1,232</u>	<u>744</u>	<u>806</u>	<u>685</u>	<u>204</u>	<u>41,491</u>
DEPRECIATION							
As at 1 January 2023	31,572	1,152	744	663	641	-	34,772
Charge in period	937	12	-	21	7	-	977
On disposal	-	-	-	-	-	-	-
As at 31 December 2023	<u>32,509</u>	<u>1,164</u>	<u>744</u>	<u>684</u>	<u>648</u>	<u>-</u>	<u>35,749</u>
NET BOOK VALUE							
As at 31 December 2023	<u>5,311</u>	<u>68</u>	<u>-</u>	<u>122</u>	<u>37</u>	<u>204</u>	<u>5,742</u>
As at 1 January 2023	<u>6,248</u>	<u>80</u>	<u>-</u>	<u>143</u>	<u>44</u>	<u>204</u>	<u>6,719</u>

Bournemouth Spiritualist Church
Income Account
For The Year Ended 31 December 2023

NOTE 3	2023	2022
	£	£
Income		
Church collections	10,961	8,607
Healing guild and collections	2,997	2,546
Seekers group & circles	4,237	2,089
Membership subscriptions	960	1,020
Donations	5,956	3,301
Weddings, naming ceremonies and funerals	-	1,040
S.N.U. Trust interest	811	1,148
Bank interest	299	-
Miscellaneous income	-	9
Private sittings	2,809	2,875
Magazines & news	126	120
Events and fund raising	4,108	3,558
Film shows	-	324
Profit on bookstall	4	19
INCOME	33,268	26,656

Bournemouth Spiritualist Church

Expenditure Account

For The Year Ended 31 December 2023

NOTE 4	2023	2022
	£	£
Expenditure		
Medium fees and expenses	7,492	5,293
Light, heat and water	3,001	2,839
Printing, stationery and postage	620	- 621
Repairs, renewals and skips	2,813	12,557
Accountancy	1,519	1,398
Professional fees	5,370	2,557
Telephone and broadband	596	454
Sundry expenses	279	621
Refreshments and other small church purchases	702	521
AGM and delegates expenses	344	116
Subscriptions and donations	1,217	739
Flowers	-	88
Advertising and website	874	3,807
Events and fund raising	325	200
Depreciation of fixed assets	977	1,150
Cleaning materials & wages	2,014	1,257
Equipment leasing	604	1,904
Publications	148	-
EXPENDITURE	28,895	36,122

BOURNEMOUTH SPIRITUALIST CHURCH

England & Wales - Charity number 1162530

Accounts

**Bournemouth
Spiritualist Church
Charity Registration Number 1162530
Report of the Trustees
and
Financial Statements
Year Ended 31 December 2022**

**Stephen Penny & Partners Limited
Chartered Certified Accountants
and Business Advisors
898-902 Wimborne Road
Moordown
Bournemouth
BH9 2DW
United Kingdom**

E-mail: accountants@sp-partners.co.uk

Bournemouth Spiritualist Church

Year Ended 31 December 2022

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Bournemouth Spiritualist Church

Financial Accounts

Year Ended 31 December 2022

Trustees Report

REFERENCE AND ADMINISTRATION

Charity Name:	Bournemouth Spiritualist Church (referred to 'BSC' in this report)
Registered Charity Number:	1162530
Date Charity Registered:	6 th July 2015
Charity's Principle Address:	Bournemouth Spiritualist Church, 16 Bath Road, Bournemouth BH1 2PE.
Trustees at 31 December 2022:	Patricia Machin, Janet Emilymae Fooks, Mark Fooks, David Lee, Carol Ronald, and Elizabeth Bellhouse
Trustee Appointments during 2022 period:	Mark Fooks, 20 th April 2022
Trustee Resignations during 2022 period:	Kathleen Gourlay, 25 th June 2022
President Appointments during 2022 period:	Janet Emilymae Fooks, 20 th April 2022
President Resignations during 2022 period:	Patricia Machin, 20 th April 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document:	Constitution - 'Rules for Churches 2014' - Adopted 1 st August 2014 http://www.snu.org.uk/documents/pdf/Church%20Rules%20V2014.pdf
Charity Constitution:	Unincorporated Association
Organisation:	BSC is managed by a committee of no less than 8 persons who are known as the 'Managing Trustees'. Regular Trustee Meetings take place (currently 10 meetings pa) to ensure the smooth running of BSC and ensuring its objectives and operational needs are implemented to the benefit of BSC and its attendees. The day-to-day management is achieved through: - continuous contact between the Managing Trustees - delegation from the Managing Trustees to approved Full Members of BSC who volunteer their skills and time to support BSC's deliverance of services to the general public
Trustee Selection:	Trustees are recruited and selected in accordance with our Governing Document and with the following criteria: - Full Members of BSC - Experience/knowledge of BSC, its aims/practices/organisation as well as an understanding of the requirements and responsibilities of holding office - With a skill set that assists/supports/contributes to the deliverance of services and ongoing success of BSC - The Managing Trustees are mindful of the importance of succession planning and aim to select Trustees that fulfil BSC's future management requirements.
Trustee Appointment:	Trustees are appointed in accordance with our Governing Document and are elected by members at the AGM.
Trustee Training:	Trustees are committed to the ongoing education and development of Trustees, which takes place during the regular Managing Trustee meetings by way of sharing information on the requirements and responsibilities of holding office.
Trustee Management:	Management of the Trustees is achieved between the Trustees by implementing a 'collective' approach

FINANCIAL REVIEW

Policy on Reserves:	BSC does not at present have a formalised Policy on Reserves However, BSC considers that its policy should be to maintain sufficient unrestricted funds to meet its short/long term needs and to monitor, on a regular basis, the performance of any deposits/investments made with the intention to receive optimum return on those investments within a Financial Services Compensation Scheme (FSCS) protected (Government backed) institution and any investments are made in line with The Trustees Act 2000 or any other Act of Parliament currently in force
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FINANCIAL REVIEW continued:

Charity's Financial health:

The Trustees report a deficit for the financial year of £9,466, which arose principally as a result of expenditure on updating the church premises, work on the driveway and redecoration. The Church's income in the year from collections at services and its other core activities showed a pleasing recovery as the affects of the COVID pandemic came to an end. The deficit has been funded from reserves, which continue to be at a healthy level principally as a result of donations in earlier years.

The Trustees continue to keep a keen eye on income and expenditure and take regular steps to generate income; minimise levels of expenditure; review how to best maximise return on investments (whilst still protecting funds) in order to provide the necessary finances to carry out the spiritual and charitable activities of BSC. The trustees are satisfied the Church has sufficient reserves to meet its current and future obligations and to maintain its charitable activities.

PUBLIC BENEFITS STATEMENT

The Trustees confirm they 'have regard' to the Charity Commission's guidance on 'public benefit', and carry out the Charity's purposes for public benefit in line with the guidance

OBJECTIVES AND ACTIVITIES

Charity's Objectives:

To advance and diffuse the knowledge of the religious philosophy of Spiritualism.

Activities undertaken to meet the Charity's objectives and for public benefit:

Bournemouth Spiritualist Church provides a comprehensive and wide programme of activities and events for the benefit of a cross section of the public:

- Spiritualist teaching and philosophy is available through the week by way of Divine Services, Spiritual Awareness meetings and discussion groups
- Personal development groups are available as are workshops and demonstrations
- Spiritual Healing is available on average five days a week

All of the above are provided to the general public and promotes positive values, well being and a greater understanding of spirituality and Spiritualism.

ACHIEVEMENTS AND PERFORMANCE

Bournemouth Spiritualist Church continues to strive to achieve its goals to provide and maintain a variety of spiritual services and activities, which are available to the general public, in difficult times.

The Church implemented the social distancing and other procedures considered necessary to safeguard its congregation and visitors during the year and has conducted an up-to-date risk assessment. The committee will continue, in consultation with its members, to review what measures should be kept in place going forward.

The Church's reserves increased substantially during the year as a result of donations received, the Trustees are currently considering the best use of the reserves to best maintain the fabric of the Church and to enable the Church to continue to meet its charitable objectives.

DECLARATION

The Trustees declare that they have approved the Trustee's Report above.

Signed on behalf of the Charity's Trustees

Patricia Machin
Treasurer and Trustee

14 April 2023

Bournemouth Spiritualist Church

Financial Accounts

Year Ended 31 December 2022

Independent Examiners Report to the Trustees of Bournemouth Spiritualist Church

I report on my examination of the accounts of the Church for the year ended 31 December 2022, which are set out on pages 3 to 8.

Respective responsibilities of trustees and examiner

The charities trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

examine the accounts under section 145 of the 2011 Act

to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 act

to state whether particular matters have come to my attention

Basis of independent examiners report

My examination was carried out in accordance with the general Directions given by the Charities Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirement:

to keep accounting records in accordance with section 130 of the 2011 Act and,

to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act and with FRS 102

have not been met or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Sarah Penny FCCA on behalf of
Stephen Penny and Partners Limited
Chartered Certified Accountants
and Business Advisors
898-902 Wimborne Road,
Moordown,
Bournemouth, Dorset.
BH9 2DW

17 April 2023

Bournemouth Spiritualist Church

Balance Sheet As At 31 December 2022

		2022		2021
		£	£	£
Fixed assets	<i>Note 2</i>		6,719	7,869
Current Assets				
Bookstall stock at cost		51		51
Stock of hymn books and covers		500		500
Lloyds Current Account		11,218		15,690
Lloyds Saving Account		45,010		50,001
S.N.U. Building Fund Pool		250		395
S.N.U. fixed rate deposit accounts		61,122		59,830
Petty cash in hand		200		200
		<u>118,351</u>		<u>126,667</u>
Current liabilities				
Sundry creditors and accrued charges		<u>(1,080)</u>		<u>(1,080)</u>
Net Current Assets		117,271		125,587
Total Net Assets		<u>123,990</u>		<u>133,456</u>
CAPITAL ACCOUNT AS AT 1 JANUARY 2021		133,456		81,044
Net surplus/(deficit) for the year		(9,466)		52,412
CAPITAL ACCOUNT AS AT 31 DECEMBER 2022		<u>123,990</u>		<u>133,456</u>

APPROVAL CERTIFICATE

In accordance with the engagement letter, we approve the financial information which comprises the Income and Expenditure Account and Balance Sheet. We acknowledge our responsibility for the financial information and for providing Stephen Penny and Partners with all the information and expectations necessary for its completion.

Janet Emilymae Fooks - President and Trustee

17 April 2023

Patricia Machin - Treasurer and Trustee

14 April 2023

Bournemouth Spiritualist Church
Income and Expenditure Account
For the Year Ended 31 December 2022

		2022 £	2021 £
Income	<i>Note 3</i>	26,656	69,796
Expenditure	<i>Note 4</i>	36,122	17,384
Surplus/(Deficit) for the year		<u><u>(9,466)</u></u>	<u><u>52,412</u></u>

Bournemouth Spiritualist Church

Notes to the Accounts For the Year Ended 31 December 2022

NOTE 1 ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with the accounting policies set out below and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland from 1 December 2017.

The accounts (financial statements) have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011 and UK Generally Accepted Practice as it applies from 1 December 2017.

Incoming resources

All income is recognised once the charity has entitlement to the income, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Taxation

The Church is exempt from taxation due to its charitable status. No income tax is due on income received.

Resources expended

Liabilities are recognised as expended when the charity has legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

Income and funds

All income is unrestricted and there are no restricted funds.

Bournemouth Spiritualist Church
Year Ended 31 December 2022

Fixed Assets lead schedule

NOTE 2

	Furniture Fittings & Equipment £	Piano & Organ £	Computer Equipment £	Amplification system £	Closed Circuit TV £	Library £	TOTAL £
COST							
As at 1 January 2022	37,820	1,232	744	806	685	204	41,491
Additions	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-
As at 31 December 2022	<u>37,820</u>	<u>1,232</u>	<u>744</u>	<u>806</u>	<u>685</u>	<u>204</u>	<u>41,491</u>
DEPRECIATION							
As at 1 January 2022	30,469	1,138	744	639	633	-	33,623
Charge in period	1,103	14	-	25	8	-	1,150
On disposal	-	-	-	-	-	-	-
As at 31 December 2022	<u>31,572</u>	<u>1,152</u>	<u>744</u>	<u>664</u>	<u>641</u>	<u>-</u>	<u>34,773</u>
NET BOOK VALUE							
As at 31 December 2022	<u>6,248</u>	<u>80</u>	<u>-</u>	<u>142</u>	<u>44</u>	<u>204</u>	<u>6,718</u>
As at 1 January 2022	<u>7,351</u>	<u>94</u>	<u>-</u>	<u>167</u>	<u>52</u>	<u>204</u>	<u>7,868</u>

Bournemouth Spiritualist Church
Income Account
For The Year Ended 31 December 2022

NOTE 3	2022	2021
	£	£
Income		
Church collections	8,607	5,065
Healing guild and collections	2,546	594
Seekers group & circles	2,089	840
Membership subscriptions	1,020	800
Donations	3,301	55,500
Weddings, naming ceremonies and funerals	1,040	557
S.N.U. Trust interest	1,148	2,298
Miscellaneous income	9	-
Private sittings	2,875	2,626
Magazines & news	120	48
Events and fund raising	3,558	1,311
Film shows	324	157
Profit on bookstall	19	-
INCOME	26,656	69,796

Bournemouth Spiritualist Church

Expenditure Account For The Year Ended 31 December 2022

NOTE 4	2022 £	2021 £
Expenditure		
Medium fees and expenses	5,293	3,616
Light, heat and water	2,839	2,700
Printing, stationery and postage	621	308
Repairs, renewals and skips	12,557	2,831
Accountancy	1,398	1,545
Professional fees	2,557	-
Telephone and broadband	454	336
Sundry expenses	621	295
Refreshments and other small church purchases	521	-
AGM and delegates expenses	116	120
Subscriptions and donations	739	777
Flowers	88	-
Advertising and website	3,807	554
Events and fund raising	200	70
Depreciation of fixed assets	1,150	1,352
Cleaning materials & wages	1,257	1,075
Equipment leasing	1,904	1,805
EXPENDITURE	<u>36,122</u>	<u>17,384</u>

BOURNEMOUTH SPIRITUALIST CHURCH

England & Wales - Charity number 1162530

Accounts

**Bournemouth
Spiritualist Church
Charity Registration Number 1162530
Report of the Trustees
and
Financial Statements
Year Ended 31 December 2021**

**Stephen Penny & Partners Limited
Chartered Certified Accountants
and Business Advisors
898-902 Wimborne Road
Moordown
Bournemouth
BH9 2DW
United Kingdom**

E-mail: accountants@sp-partners.co.uk

Bournemouth Spiritualist Church

Year Ended 31 December 2021

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Bournemouth Spiritualist Church

Financial Accounts

Year Ended 31 December 2021

Trustees Report

REFERENCE AND ADMINISTRATION

Charity Name:	Bournemouth Spiritualist Church (referred to 'BSC' in this report)
Registered Charity Number:	1162530
Date Charity Registered:	6 th July 2015
Charity's Principle Address:	Bournemouth Spiritualist Church, 16 Bath Road, Bournemouth BH1 2PE
Trustees at 31 December 2021:	Patricia Machin, Elaine Astin, Kathleen Gourlay, David Lee, Nigel West, Carol Ronald, Janet Emilymae and Elizabeth Bellhouse
Trustee Appointments during 2021 period:	Elizabeth Bellhouse Appointed: 23 June 2021
Trustee Resignations during 2021 period:	Geoffrey Nunn Resigned: 23 June 2021 Frances Moore Hill and Colin Moore Hill Resigned: September 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing Document:	Constitution - 'Rules for Churches 2014' - Adopted 1 st August 2014 http://www.snu.org.uk/documents/pdf/Church%20Rules%20V2014.pdf
Charity Constitution:	Unincorporated Association
Organisation:	BSC is managed by a Committee of no less than 8 persons who are known as the 'Managing Trustees' Regular Trustee Meetings take place (currently 10 meetings pa) to ensure the smooth running of BSC and ensuring its objectives and operational needs are implemented to the benefit of BSC and its attendees The day-to-day management is achieved through: - continuous contact between the Managing Trustees - delegation from the Managing Trustees to approved Full Members of BSC who volunteer their skills and time to support BSC's deliverance of services to the general public
Trustee Selection:	Trustees are recruited and selected in accordance with our Governing Document and with the following criteria: - Full Members of BSC - Experience/knowledge of BSC, its aims/practices/organisation as well as an understanding of the requirements and responsibilities of holding office - With a skill set that assists/supports/contributes to the deliverance of services and ongoing success of BSC - The Managing Trustees are mindful of the importance of succession planning and aim to select Trustees that fulfil BSC's future management requirements
Trustee Appointment:	Trustees are appointed in accordance with our Governing Document and are elected by members at the AGM
Trustee Training:	Trustees are committed to the ongoing education and development of Trustees, which takes place during the regular Managing Trustee meetings by way of sharing information on the requirements and responsibilities of holding office
Trustee Management:	Management of the Trustees is achieved between the Trustees by implementing a 'collective' approach

FINANCIAL REVIEW

Policy on Reserves:	BSC does not at present have a formalised Policy on Reserves However, BSC considers that its policy should be to maintain sufficient unrestricted funds to meet its short/long term needs and to monitor, on a regular basis, the performance of any deposits/investments made with the intention to receive optimum return on those investments within a Financial Services Compensation Scheme (FSCS) protected (Government backed) institution and any investments are made in line with The Trustees Act 2000 or any other Act of Parliament currently in force
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FINANCIAL REVIEW continued:

Charity's Financial health:

The Trustees report a surplus for the financial year of £52,412, which arose principally as a result of donations received in the year of £55,500. There would have been a deficit of £3,088 without the donations as the Church's income in the year continued to be affected by the COVID 19 pandemic.

The Trustees continue to keep a keen eye on income and expenditure and take regular steps to: generate income; minimise levels of expenditure; review how to best maximise return on investments (whilst still protecting funds) in order to provide the necessary finances to carry out the spiritual and charitable activities of BSC. The trustees are satisfied the Church has sufficient reserves to meet its current and future obligations and to maintain its charitable activities.

PUBLIC BENEFITS STATEMENT

The Trustees confirm they 'have regard' to the Charity Commission's guidance on 'public benefit', and carry out the Charity's purposes for public benefit in line with the guidance

OBJECTIVES AND ACTIVITIES

Charity's Objectives:

To advance and diffuse the knowledge of the religious philosophy of Spiritualism

Activities undertaken to meet the Charity's objectives and for public benefit:

Bournemouth Spiritualist Church provides a comprehensive and wide programme of activities and events for the benefit of a cross section of the public:

- Spiritualist teaching and philosophy is available through the week by way of Divine Services, Spiritual Awareness meetings and discussion groups
- Personal development groups are available as are workshops and demonstrations
- Spiritual Healing is available on average five days a week

All of the above are provided to the general public and promotes positive values, well being and a greater understanding of spirituality and Spiritualism

ACHIEVEMENTS AND PERFORMANCE

Bournemouth Spiritualist Church continues to strive to achieve its goals to provide and maintain a variety of spiritual services and activities, which are available to the general public, in difficult times.

The Church implemented the social distancing and other procedures considered necessary to safeguard its congregation and visitors during the year and has conducted an up to date risk assessment. The committee will continue, in consultation with its members, to review what measures should be kept in place going forward.

The Church's reserves increased substantially during the year as a result of donations received, the Trustees are currently considering the best use of the reserves to best maintain the fabric of the Church and to enable the Church to continue to meet its charitable objectives.

DECLARATION

The Trustees declare that they have approved the Trustee's Report above.

Signed on behalf of the Charity's Trustees

Patricia Machin
President and Trustee

13 April 2022

Bournemouth Spiritualist Church

Financial Accounts

Year Ended 31 December 2021

Independent Examiners Report to the Trustees of Bournemouth Spiritualist Church

I report on my examination of the accounts of the Church for the year ended 31 December 2021, which are set out on pages 3 to 8.

Respective responsibilities of trustees and examiner

The charities trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

examine the accounts under section 145 of the 2011 Act

to follow the procedures laid down in the general Directions given by the commission under section 145(5)(b) of the 2011 act

to state whether particular matters have come to my attention

Basis of independent examiners report

My examination was carried out in accordance with the general Directions given by the Charities Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirement:

to keep accounting records in accordance with section 130 of the 2011 Act and,

to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act and with FRS 102

have not been met or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Sarah Penny FCCA on behalf of
Stephen Penny and Partners Limited
Chartered Certified Accountants
898-902 Wimborne Road,
Moordown,
Bournemouth, Dorset.
BH9 2DW

13 April 2022

Bournemouth Spiritualist Church

Balance Sheet As At 31 December 2021

	2021	2020
	£	£
Fixed assets		
<i>Note 2</i>	7,869	9,221
Current Assets		
Bookstall stock at cost	51	51
Stock of hymn books and covers	500	500
Lloyds Current Account	15,690	14,223
Lloyds Saving Account	50,001	-
S.N.U. Building Fund Pool	395	394
S.N.U. fixed rate deposit accounts	59,830	57,535
Petty cash in hand	200	200
	<u>126,667</u>	<u>72,903</u>
Current liabilities		
Sundry creditors and accrued charges	<u>(1,080)</u>	<u>(1,080)</u>
Net Current Assets	125,587	71,823
Total Net Assets	<u>133,456</u>	<u>81,044</u>
 CAPITAL ACCOUNT AS AT 1 JANUARY 2021	 81,044	 88,511
Net surplus/(deficit) for the year	52,412	(7,467)
CAPITAL ACCOUNT AS AT 31 DECEMBER 2021	<u>133,456</u>	<u>81,044</u>

APPROVAL CERTIFICATE

In accordance with the engagement letter, we approve the financial information which comprises the Income and Expenditure Account and Balance Sheet. We acknowledge our responsibility for the financial information and for providing Stephen Penny and Partners with all the information and expectations necessary for its completion.

Patricia Machin
President and Trustee

13 April 2022

Nigel West
Trustee

13 April 2022

Bournemouth Spiritualist Church

Income and Expenditure Account

For the Year Ended 31 December 2021

		2021	2020
		£	£
Income	<i>Note 3</i>	69,796	12,766
Expenditure	<i>Note 4</i>	17,384	20,234
Surplus/(Deficit) for the year		<u><u>52,412</u></u>	<u><u>(7,468)</u></u>

Bournemouth Spiritualist Church

Notes to the Accounts For the Year Ended 31 December 2021

NOTE 1 ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with the accounting policies set out below and comply with the charity's governing document, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland from 1 December 2017.

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Incoming resources

All income is recognised once the charity has entitlement to the income, it is certain that the resources will be received and the monetary value of incoming resources can be measured with sufficient reliability.

Taxation

The Church is exempt from taxation due to its charitable status. No income tax is due on income received.

Resources expended

Liabilities are recognised as expended when the charity has legal or constructive obligation committing the charity to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to that category.

Income and funds

All income is unrestricted and there are no restricted funds.

Bournemouth Spiritualist Church
Year Ended 31 December 2021

Fixed Assets lead schedule

NOTE 2

	Furniture Fittings & Equipment £	Piano & Organ £	Computer Equipment £	Amplification system £	Closed Circuit TV £	Library £	TOTAL £
COST							
As at 1 January 2021	37,820	1,232	744	806	685	204	41,491
Additions	-	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-
As at 31 December 2021	<u>37,820</u>	<u>1,232</u>	<u>744</u>	<u>806</u>	<u>685</u>	<u>204</u>	<u>41,491</u>
DEPRECIATION							
As at 1 January 2021	29,172	1,121	744	609	624	-	32,270
Charge in period	1,297	17	-	30	9	-	1,353
On disposal	-	-	-	-	-	-	-
As at 31 December 2021	<u>30,469</u>	<u>1,138</u>	<u>744</u>	<u>639</u>	<u>633</u>	<u>-</u>	<u>33,623</u>
NET BOOK VALUE							
As at 31 December 2021	<u>7,351</u>	<u>94</u>	<u>-</u>	<u>167</u>	<u>52</u>	<u>204</u>	<u>7,868</u>
As at 1 January 2021	<u>8,648</u>	<u>111</u>	<u>-</u>	<u>197</u>	<u>61</u>	<u>204</u>	<u>9,221</u>

Bournemouth Spiritualist Church

Income Account

For The Year Ended 31 December 2021

NOTE 3	2021	2020
	£	£
Income		
Church collections	5,065	3,662
Workshops	-	-
Healing guild and collections	594	929
Membership subscriptions	800	1,210
Donations	55,500	890
Weddings, naming ceremonies and funerals	557	-
S.N.U. Trust interest	2,298	2,423
Miscellaneous income		-
Private sittings	2,626	1,800
Seekers group & Circles	840	732
Magazines & News	48	120
Events and fund raising	1,311	932
Film shows	157	53
Profit on bookstall	-	15
INCOME	69,796	12,766

Bournemouth Spiritualist Church

Expenditure Account For The Year Ended 31 December 2021

NOTE 4	2021 £	2020 £
Expenditure		
Medium fees and expenses	3,616	2,209
Insurance	-	88
Light, heat and water	2,700	3,021
Printing, stationery and postage	308	1,130
Repairs, renewals and skips	2,831	6,229
Accountancy	1,545	1,690
Telephone and broadband	336	396
Sundry expenses	295	422
AGM and delegates expenses	120	-
Subscriptions and donations	777	948
Flowers	-	67
Advertising and website	554	96
Events and fund raising	70	200
Depreciation of fixed assets	1,352	1,709
Cleaning Materials & Wages	1,075	385
Garden	-	380
Publications	-	-
Equipment leasing	1,805	1,264
EXPENDITURE	<u>17,384</u>	<u>20,234</u>