

Liverpool Spiritualist Church (LSC) is constituted as a charitable trust, registered previously under the Spiritualists National Union (SNU) umbrella but since 2015/16 in its own right under charity number 1163016 and had an income of £30,980 in 2024 and is eligible for independent examination. As LSC is below the audit threshold we may also prepare a simple annual report.

Organisational Structure

The Committee of LSC are the trustees of the charity and are responsible for the control and management of the charity. The trustees give their time freely and receive no remuneration or other financial benefit.

The Committee meet every 4 – 8 weeks and are responsible for all decisions taken in relation to running the church and its facilities, including the maintenance of the building and the organisation of services and any fund-raising events.

The structure of the committee is as follows:

President - who oversees the general operation of the church and all it entails and is ultimately responsible. Vice President – who supports and stands in for the President when not available. Other Officers – Secretary who is responsible for all correspondence and membership details; Treasurer who is responsible for recording all financial transactions and submitting these to accountants at year end for preparation of final accounts.

Recruitment and Appointment of Committee Members (Trustees)

Committee Members (including officers) are elected from the membership of LSC each year, according to SNU rules. They must be a full member for at least a year before qualifying to serve on the committee and must have served on the committee for at least a year, before qualifying to serve as an officer. New committee members are inducted by the re-elected committee members, thereby providing continuity and training.

Risk Management.

The trustees have assessed the risks the charity faces and have drawn up a risk assessment identifying any possible risks and the measures taken to eliminate or minimise said risks. Adequate insurance is in place and the risks are re-assessed every year.

OBJECTIVES AND ACTIVITIES

Our aims and objectives are the same as our Governing body (SNU) and are to advance the religion and the religious philosophy of Spiritualism on the basis of the Seven Principles. We are also committed to enabling as many people as possible to worship at our church and to become part of our community at LSC.

The parish of LSC does not have boundaries' as such and welcomes visitors from all over Liverpool and beyond. LSC is non-discriminatory and welcomes all members of the public, regardless of race, colour, creed or sexual orientation, asking only their respect for Spiritualism. We offer a number of different types of services and workshops and when planning activities for the year, the trustees have taken into consideration the Commission's guidance on charities for the advancement of religion. In particular, we try to enable ordinary people to practice their faith as part of our parish community through worship, prayer, learning about the seven principles (which is the basis of our religion), provision of pastoral care for people living in the parish, attending the bedside of ill and terminal parishioners and those in need.

LSC are keen to offer a range of services during the week that our community find both beneficial and Spiritually fulfilling. For example, we find that our Spiritual Healing sessions are particularly beneficial to those who are grieving deeply, those who are subject to stress as well as those who are recovering drug abusers or alcoholics. Spiritual Healing also helps those with mental health issues and those who are terminally ill.

The church is open 4 or 5 days out of the week and all are welcome to attend any of these services. Our Sunday Divine services offer the opportunity for a quiet, reflective and intimate environment. Our Wednesday evening service offers a chance for visitors to experience a more convivial service and an opportunity to meet with others, whilst yet another of our services (Thursday Open Circle) offers the opportunity for people to engage in more outgoing worship. We also hold a number of 'Specials' throughout the year, particularly when we are trying to raise funding for the special projects/major works.

Our actual subscribed membership is 31 at present, although we regularly have 150 to 200 people attending each week, which proves how much the community as a whole make use of our services.

Church Building Complex

We maintain our church to a high standard and each year we carry out major works during the Christmas/New Year break, at which time we close for 3 to 4 weeks. In 2013/14 we had a new roof, in 2014/15 it was a new concrete floor and carpet, in 2015 it was Air conditioning and in 2015/16 a new Boiler and hot water system. In 2017 a new ceiling and lightening system was installed.

Funding Sources

The Charity's main source of income is the collection made at each service and any extra purely voluntary donations made at each service, made by those visiting the church. We also carry out extra fund-raising activities and events when we need to fund particular projects.

Reserve Policies

Having reviewed the reserves of the charity, our policy is to hold sufficient funds to meet a full year's operating costs of the church, which would include general maintenance and cleaning costs, to ensure the building is always warm, comfortable, safe and welcoming for the public. We also have a savings account, which we add to monthly and which at the end of the term is transferred to our investment account to fund the special projects.

**Notes to the Financial Statements
for the Year Ended 31 December 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant notes to financial statements. The 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 the Charities Act 2011.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Long Leasehold	- Straight line over remaining lease period
Fixtures and fittings	- 15% on reducing balance

2. TANGIBLE FIXED ASSETS

	Leasehold property £	Long leasehold £	Fixtures and fittings £	Totals £
COST				
At 1 January 2024	5,873	18,695	21,371	45,939
Additions	<u>-</u>	<u>-</u>	<u>2,990</u>	<u>2,990</u>
At 31 December 2024	<u>5,873</u>	<u>18,695</u>	<u>24,361</u>	<u>48,929</u>
DEPRECIATION				
At 1 January 2024	-	3,840	16,170	20,010
Charge for year	<u>-</u>	<u>240</u>	<u>1,228</u>	<u>1,468</u>
At 31 December 2024	<u>-</u>	<u>4,080</u>	<u>17,398</u>	<u>21,478</u>
NET BOOK VALUE				
At 31 December 2024	<u>5,873</u>	<u>14,615</u>	<u>6,963</u>	<u>27,451</u>
At 31 December 2023	<u>5,873</u>	<u>14,855</u>	<u>5,201</u>	<u>25,929</u>

3. ACCUMULATED FUND

	31.12.24 £	31.12.23 £
Balance brought forward	75,913	60,003
Surplus for the Year	10,603	10,580
Balance carried forward	<u>86,516</u>	<u>75,913</u>

**Independent Examiner's Report to the Trustees of
Liverpool Spiritualist National Church**

I report on the accounts for the year ended 31 December 2024 set out on pages three to six.

Respective responsibilities of trustees and examiner

The charity's 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 required.

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 Charity Commission (under Section 145(5)(b) of the 2011 Act); and
- to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity 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 statements below.

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 requirements
- to keep accounting records in accordance with Section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

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.



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Date: 10/3/2025