

**Financial Statements for the Year Ended 31 December 2025**  
**for**  
**Liverpool Spiritualist National Church**

**Charity No. 1163016**

**Notes to the Financial Statements  
for the Year Ended 31 December 2025**

**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 £
<b>COST</b>				
At 1 January 2025	5,873	18,695	24,361	48,929
Additions	-	-	-	-
At 31 December 2025	<u>5,873</u>	<u>18,695</u>	<u>24,361</u>	<u>48,929</u>
<b>DEPRECIATION</b>				
At 1 January 2025	-	4,080	17,398	21,478
Charge for year	-	240	1,045	1,285
At 31 December 2025	-	<u>4,320</u>	<u>18,443</u>	<u>22,763</u>
<b>NET BOOK VALUE</b>				
At 31 December 2025	<u>5,873</u>	<u>14,375</u>	<u>5,918</u>	<u>26,166</u>
At 31 December 2024	<u>5,873</u>	<u>14,615</u>	<u>6,963</u>	<u>27,451</u>

**3. ACCUMULATED FUND**

	31.12.25 £	31.12.24 £
Balance brought forward	86,516	75,913
Surplus / (Deficit) for the Year	(2,154)	10,603
Balance carried forward	<u>84,362</u>	<u>86,516</u>

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

I report on the accounts for the year ended 31 December 2025 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.



Kinsella Clarke Limited  
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Date: .....

25/2/2026