

# KINGS HEATH NATIONAL SPIRITUALIST CHURCH

England & Wales · Charity number 1163086

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2015-08-11

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

## Contact

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**Address** 5 Springfield Road  
Kings Heath  
Birmingham  
B14 7DT

**Phone** 01212749039

**Email** [WELCOME@KHNSC.CO.UK](mailto:WELCOME@KHNSC.CO.UK)

**Website** <http://www.khnscc.co.uk>

## Activities

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

**Activities:** We are a Spiritualist Church, and part of the Spiritualists National Union. We hold a weekly Divine Service on Sundays and Demonstrations of Mediumship at other times during the week. We also hold 2 sessions of Spiritual Healing - on Tuesday evenings and Saturday mornings. We follow the 7 Principles of Spiritualism contained within our Philosophy.

## Classification

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- **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	£25,850	£25,770	-	-
2023-12-31	£25,630	£25,750	-	-
2022-12-31	£16,288	£13,296	-	-
2021-12-31	£5,995	£9,937	-	-
2020-12-31	£5,989	£12,870	-	-

## Trustees

Name	Role	Appointed
<b>CHRISTOPHER SHELTON</b>	Chair	2015-08-11
Aliya Khan		2022-05-08
Ann Elizabeth Morgan		2025-08-10
Barry Martin Walker		2019-03-24
IVAN WALTON		2015-08-11
Julia Ryder		2022-05-08
Julie Elizabeth Shaw		2023-03-26
Melaine Audley		2022-05-08

**KINGS HEATH NATIONAL SPIRITUALIST CHURCH**

England & Wales - Charity number 1163086

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# Accounts

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REGISTERED CHARITY NUMBER: 1163086

**KINGS HEATH NATIONAL SPIRITUALIST CHURCH**  
**REPORT OF THE TRUSTEES AND**  
**FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024**

Clive Shedd & Co  
Chartered Accountants  
232 Sladepool Farm Road  
Birmingham  
B14 5EE

**KINGS HEATH NATIONAL SPIRITUALIST CHURCH**

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FOR THE YEAR ENDED 31 DECEMBER 2024**

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# KINGS HEATH NATIONAL SPIRITUALIST CHURCH

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 DECEMBER 2024

The trustees present their report with the financial statements of the charity for the year ended 31 December 2024. The trustees have adopted the provisions of 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 (FRS 102) (effective 1 January 2019).

### OBJECTIVES AND ACTIVITIES

#### Objectives and aims

The Charity's objects, set out in its governing document, are:

- (i) to advance the religion and the religious philosophy of Spiritualism on the basis of the seven principles of SNU Spiritualism;
- (ii) holding of religious services for public worship;
- (iii) training of all in the principles of the religion, religious philosophy and science of Spiritualism.

Charitable objects as may be decided upon from time to time by Special Resolution of the Full Members on General Meeting. No object shall be included which is inconsistent with the status of the Church as a religious charity.

#### Public benefit

In carrying out its activities during the year, the Trustees have had due regard to the Charity Commission's guidance on public benefit.

Spiritualist healing and weekly Church services are open to all. Our Church provides comfort to all those who have been bereaved and supports the well-being of individuals.

### FINANCIAL REVIEW

#### Financial position

The details of the financial activities are shown on the attached Statement of Financial Activities and Balance Sheet.

Income for the year amounted to £23,391 (2023 restated: £25,850), a reduction of 9.5%.

During the year ended 31 December 2024 the largest single source of income was derived from Trading Activities which raised £10,156 (2023 restated: £6,762). In the preceding year the largest single source of income was Donations (2024: £7,982 - 2023 restated: £12,702).

Expenditure for the year amounted to £22,492 (2023 restated: £25,770), a reduction of 12.72%.

During the year ended 31 December 2024 expenditure on Charitable Activities made up 59.84% (2023 restated: 57.92%) of the expenditure for the year.

The Charity's net income for the year ended 31 December 2024 was £899 (2023 restated: £80).

#### Principal funding sources

The principal funding sources for the Charity are donations and legacies from both the congregation and members of the public and income generated by trading activities.

#### Investment policy and objectives

The Charity holds investments with The Spiritualists' National Union Trust, a registered charity and a company that is limited by guarantee.

#### Reserves policy

General funds of £63,815 (2023 restated: £62,916) are held.

The Charity does not hold any designated or restricted funds, all funds are considered to be general funds and they are considered by the Trustees to be sufficient to support the running costs of the Charity, including the maintenance of its assets, in the event of any major disruption to its income streams.

**KINGS HEATH NATIONAL SPIRITUALIST CHURCH**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**Charity constitution**

The constitution was adopted on 1 December 2017.

**Risk management**

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1163086

**Principal address**

5 Springfield Road  
Kings Heath  
Birmingham  
B14 7DT

**Trustees**

Christopher Shelton Chair  
Julie Elizabeth Shaw (appointed 24.3.24)  
Donna Durose Treasurer  
Barry Martin Walker  
Ivan Walton Vice Chair  
Elizabeth Welham-Daly  
Michelle Murphy (resigned 24.3.24)  
Raynor Stacy (resigned 24.3.24)  
Denise Cutting (appointed 24.3.24)  
Julie Ryder (appointed 24.3.24)  
Debbie O'Loughlin (appointed 24.3.24)  
Melaine Audley (appointed 24.3.24)  
Aliya Khan (appointed 24.3.24)

**Independent Examiner**

Clive Shedd FCA  
Clive Shedd & Co  
Chartered Accountants  
232 Sladepool Farm Road  
Birmingham  
B14 5EE

Approved by order of the board of trustees on 23/3/25 and signed on its behalf by:



.....  
Christopher Shelton - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
KINGS HEATH NATIONAL SPIRITUALIST CHURCH**

**Independent examiner's report to the trustees of Kings Heath National Spiritualist Church**

I report to the charity trustees on my examination of the accounts of Kings Heath National Spiritualist Church (the Trust) for the year ended 31 December 2024.

**Responsibilities and basis of report**

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

**Independent examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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

Clive Shedd FCA

Clive Shedd & Co  
Chartered Accountants  
232 Sladepool Farm Road  
Birmingham  
B14 5EE

Date: .....

**KINGS HEATH NATIONAL SPIRITUALIST CHURCH**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds as restated £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	2	7,982	12,702
<b>Charitable activities</b>			
Charitable activities in furtherance of the objects as set out in the Church's constitution.		4,643	5,146
Other trading activities	3	10,156	6,762
Investment income	4	610	327
Other income		-	913
<b>Total</b>		23,391	25,850
<b>EXPENDITURE ON</b>			
<b>Raising funds</b>			
Other trading activities		2,293	898
		2,293	898
<b>Charitable activities</b>			
Charitable activities in furtherance of the objects as set out in the Church's constitution.		13,460	14,927
Other		6,739	9,945
<b>Total</b>		22,492	25,770
<b>NET INCOME</b>		899	80
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>			
As previously reported		62,716	62,836
Prior year adjustment	7	200	-
<b>As restated</b>		62,916	62,836
<b>TOTAL FUNDS CARRIED FORWARD</b>		63,815	62,916

The notes form part of these financial statements

**KINGS HEATH NATIONAL SPIRITUALIST CHURCH**

**BALANCE SHEET  
31 DECEMBER 2024**

	Notes	2024 Unrestricted fund £	2023 Total funds as restated £
<b>FIXED ASSETS</b>			
Tangible assets	9	29,901	29,901
<b>CURRENT ASSETS</b>			
Stocks	10	541	-
Cash at bank and in hand		35,182	33,435
		<u>35,723</u>	<u>33,435</u>
<b>CREDITORS</b>			
Amounts falling due within one year	11	(1,809)	(420)
		<u>33,914</u>	<u>33,015</u>
<b>NET CURRENT ASSETS</b>			
		<u>33,914</u>	<u>33,015</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		63,815	62,916
<b>NET ASSETS</b>		<u>63,815</u>	<u>62,916</u>
<b>FUNDS</b>			
Unrestricted funds	12	63,815	62,916
<b>TOTAL FUNDS</b>		<u>63,815</u>	<u>62,916</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 23/3/25 and were signed on its behalf by:

23/3/25



Christopher Shelton - Trustee

# KINGS HEATH NATIONAL SPIRITUALIST CHURCH

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 2024

### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements were prepared in accordance with applicable charity law in the jurisdiction of registration. The charity's functional and presentation currency is the pound sterling, rounded to the nearest £.

#### **Going concern**

There are no material uncertainties about the charity's ability to continue as a going concern.

#### **Significant judgements and estimates**

In preparing these financial statements the charity's management make judgements, estimates and assumptions that affect the amounts reported for assets and liabilities at the balance sheet date and the amounts reported in the statement of financial activities for the reporting period under review.

The nature of estimates means that the actual outcome could differ and the charity's management consider there are no estimates or assumptions that have a significant risk of causing a material adjustment to the amounts reported for assets and liabilities within the next financial year.

#### **Financial reporting standard 102 - reduced disclosure exemptions**

The charity has taken advantage of the following disclosure exemption in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

#### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

#### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

#### **Tangible fixed assets**

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

Freehold land	- not provided
Property	- not provided
Fixtures and fittings	- 25% on cost

The residual value of the company's freehold land and property is at least equal to its book value. Consequently a depreciation charge is considered to be immaterial.

Tangible fixed assets are initially recorded at cost.

**KINGS HEATH NATIONAL SPIRITUALIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**1. ACCOUNTING POLICIES - continued**

**Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

**Financial instruments**

Basic financial assets and liabilities are initially recognised at transaction price and are subsequently measured at amortised cost.

**2. DONATIONS AND LEGACIES**

	2024	2023 as restated
	£	£
Church collections	5,759	6,541
Donations, bequests and gifts	2,223	6,161
	7,982	12,702
	7,982	12,702

**3. OTHER TRADING ACTIVITIES**

	2024	2023 as restated
	£	£
Shop sales	3,422	1,141
Church raffles	742	770
Yoga	1,190	1,227
Special events	4,802	3,624
	10,156	6,762
	10,156	6,762

**4. INVESTMENT INCOME**

	2024	2023 as restated
	£	£
Bank interest received	610	327
	610	327

**KINGS HEATH NATIONAL SPIRITUALIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**5. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 December 2024 nor for the year ended 31 December 2023.

**6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund as restated £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	12,702
<b>Charitable activities</b>	
Charitable activities in furtherance of the objects as set out in the Church's constitution.	5,146
Other trading activities	6,762
Investment income	327
Other income	913
<b>Total</b>	25,850
<b>EXPENDITURE ON</b>	
<b>Raising funds</b>	
Other trading activities	898
	898
<b>Charitable activities</b>	
Charitable activities in furtherance of the objects as set out in the Church's constitution.	14,927
Other	9,945
<b>Total</b>	25,770
<b>NET INCOME</b>	80
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	62,836
<b>TOTAL FUNDS CARRIED FORWARD</b>	62,916

**KINGS HEATH NATIONAL SPIRITUALIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**7. PRIOR YEAR ADJUSTMENT**

The 2023 Accounts were not prepared by Clive Shedd & Co but by another firm of Accountants.

When the financial statements for the year ended 31 December 2023 were prepared no adjustments were made for outstanding bank receipts and payments at 31 December 2023.

Whilst preparing the 2024 Accounts we identified that a donation of £200 and a payment of £20 had been excluded from the 2023 Accounts and we have accordingly restated the 2023 Accounts.

**8. INDEPENDENT EXAMINER**

A provision has been made for fees payable for the independent examination of £600 (2023: £200). A provision has also been made for accountancy services provided by the accountancy practice of which the independent examiner is the principal of £840 (2023: £200).

**9. TANGIBLE FIXED ASSETS**

	Freehold land £	Property £	Fixtures and fittings £	Totals £
<b>COST</b>				
At 1 January 2024 and 31 December 2024	1,900	28,001	8,766	38,667
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>DEPRECIATION</b>				
At 1 January 2024 and 31 December 2024	-	-	8,766	8,766
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>NET BOOK VALUE</b>				
At 31 December 2024	1,900	28,001	-	29,901
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
At 31 December 2023	1,900	28,001	-	29,901
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>

The freehold land was purchased on 13 September 1969 for the sum of £1,900.

**10. STOCKS**

	2024 £	2023 as restated £
Finished goods	541	-
	<u>          </u>	<u>          </u>

**KINGS HEATH NATIONAL SPIRITUALIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023 as restated
	£	£
Trade creditors	369	20
Accruals and deferred income	1,440	400
	<u>1,809</u>	<u>420</u>

**12. MOVEMENT IN FUNDS**

	At 1.1.24 £	Prior year adjustment £	Net movement in funds £	At 31.12.24 £
<b>Unrestricted funds</b>				
General fund	62,716	200	899	63,815
	<u>62,716</u>	<u>200</u>	<u>899</u>	<u>63,815</u>
<b>TOTAL FUNDS</b>				
	<u>62,716</u>	<u>200</u>	<u>899</u>	<u>63,815</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	23,391	(22,492)	899
	<u>23,391</u>	<u>(22,492)</u>	<u>899</u>
<b>TOTAL FUNDS</b>			
	<u>23,391</u>	<u>(22,492)</u>	<u>899</u>

**Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	62,836	80	62,916
	<u>62,836</u>	<u>80</u>	<u>62,916</u>
<b>TOTAL FUNDS</b>			
	<u>62,836</u>	<u>80</u>	<u>62,916</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	25,850	(25,770)	80
	<u>25,850</u>	<u>(25,770)</u>	<u>80</u>
<b>TOTAL FUNDS</b>			
	<u>25,850</u>	<u>(25,770)</u>	<u>80</u>

**KINGS HEATH NATIONAL SPIRITUALIST CHURCH**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 DECEMBER 2024**

**13. RELATED PARTY DISCLOSURES**

Kings Heath National Spiritualist Church became a registered charity on 11 August 2015. Prior to that the charity was affiliated to The Spiritualists' National Union (charity registration number 261898).

**KINGS HEATH NATIONAL SPIRITUALIST CHURCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024	2023 as restated
	£	£
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Church collections	5,759	6,541
Donations, bequests and gifts	2,223	6,161
	<hr/>	<hr/>
	7,982	12,702
<b>Other trading activities</b>		
Shop sales	3,422	1,141
Church raffles	742	770
Yoga	1,190	1,227
Special events	4,802	3,624
	<hr/>	<hr/>
	10,156	6,762
<b>Investment income</b>		
Bank interest received	610	327
<b>Charitable activities</b>		
Members fees	680	670
Private sittings	765	1,095
Circles	3,198	3,381
	<hr/>	<hr/>
	4,643	5,146
<b>Other income</b>		
Other income	-	913
	<hr/>	<hr/>
<b>Total incoming resources</b>	23,391	25,850
<b>EXPENDITURE</b>		
<b>Other trading activities</b>		
Shop purchases	2,226	266
Yoga	608	632
Closing stock	(541)	-
	<hr/>	<hr/>
	2,293	898
<b>Charitable activities</b>		
Water rates	208	181
Light and heat	8,131	6,735
Telephone	674	651
Medium fees	3,891	4,138
Premises maintenance	556	3,222
	<hr/>	<hr/>
	13,460	14,927

This page does not form part of the statutory financial statements

**KINGS HEATH NATIONAL SPIRITUALIST CHURCH**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2024**

	2024	2023
	£	as restated £
<b>Support costs</b>		
<b>Management</b>		
Insurance	1,054	1,131
Printing, postage and stationery	80	44
Cleaning	1,400	605
SNU returns	406	360
Subscriptions and licences	547	674
Accountancy	1,440	400
Groceries and suppers	1,445	639
Gardeners and flowers	160	55
Miscellaneous	154	6,017
	<hr/>	<hr/>
	6,686	9,925
<b>Finance</b>		
Bank charges	53	20
	<hr/>	<hr/>
Total resources expended	22,492	25,770
	<hr/>	<hr/>
<b>Net income</b>	899	80
	<hr/> <hr/>	<hr/> <hr/>

**KINGS HEATH NATIONAL SPIRITUALIST CHURCH**

England & Wales - Charity number 1163086

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# Accounts

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# Brandon Accountancy

Suite 2, The Koco Building  
The Arches, Spon End  
Coventry CV1 3JQ  
Telephone: 024 76 674333  
Email: jbrandon28@aol.com

## KINGS HEATH NATIONAL SPIRITUALIST CHURCH

Financial Statement for the Year Ended 31st December 2023  
Registered Charity No. 1163086

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# **KINGS HEATH NATIONAL SPIRITUALIST CHURCH**

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

### **Trustees:**

Christopher Shelton - Chair  
Ivan Walton - Vice Chair  
Donna Durose - Treasurer  
Barry Walker  
Michelle Murphy  
Elizabeth Welham-Daly  
Raynor Stacy  
Denise Cutting  
Julia Ryder - resigned  
Debbie O'Loughlin - resigned  
Melaine Audley - resigned  
Aliya Khan - resigned

### **Church Address:**

5 Springfield Road  
Kings Heath  
Birmingham  
B14 7DT

### **Bankers:**

Metro Bank plc  
One Southampton Row  
London WC1B 5HA  
&  
S N U Trust  
Burton End Lodge  
Stansted Hall  
Stansted  
Essex CM24 8UD

### **Independent Examiners:**

Brandon Accountancy  
Suite 2  
The Koco Building  
The Arches  
Spon End  
Coventry CV1 3JQ

# **KINGS HEATH NATIONAL SPIRITUALIST CHURCH**

## **Trustees Report for the Year Ended 31st December 2023**

The Trustees present their annual report along with the financial statements of the charity for the year ended 31st December 2023. The Trustees have adopted the provision of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005 in preparing the annual report and financial statements. The financial statements have also been prepared in accordance with the accounting policies set out on page 7 and comply with the charities constitution which was adopted on 1st August 2014 and applicable accounting standards.

Kings Heath National Spiritualist Church was registered as a charity on 11th August 2015 under number 1163086. The constitution for the charity was adopted on 1st August 2014. Previously the charity was affiliated to The Spiritualist Nation Union using their charity number.

### **Constitution and objects**

The objects of the charity are:-

- the advancement of the religion and religious philosophy of Spiritualism on the basis of the Seven Principles;
- holding of religious services for public worship;
- training of all in the principles of the religion, religious philosophy and science of Spiritualism;
- charitable objects as may be decided upon from time to time by Special Resolution of the Full Members on General Meeting. No object shall be included which is inconsistent with the status of the Church as a religious charity.

### **Achievements and Performance**

The statement of financial activities for the year is set out on page 5 of the financial statements. All assets have now been transferred to the charity. In summary, the incoming resources for the year amounted to £25,630 (2022 - £16,288) with the major portions coming from collections. The expenditure was £25,750 (2022 - £13,296), with the main expense being for church running costs.

### **Risk management**

The trustees conducts its own review of major risks to which the charity is exposed, these procedures are periodically reviewed to ensure that they still meet the needs of the charity and are as follows:

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

### **Trustees responsibilities in relation to the financial statement**

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

- select suitable accounting policies and then apply consistently;
- make judgment and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statement on the going concern basis unless it is inappropriate to presume that the project will continue in operation.

**KINGS HEATH SPIRITUALIST CHURCH**

**Trustees report for the Year Ended 31st December 2023**

(Continued)

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

**Reserve Policy**

The trustees have reviewed the reserves of the charity. This review encompassed the nature of the income and expenditure streams, the needs to match variable income with fixed commitments and the nature of the reserves.

**Independent Examiner**

Brandon Accountancy have expressed their willingness to continue as examiners and a resolution for their re-appointment will be proposed at the forthcoming annual general meeting.

Approved by the Trustees and signed on its behalf:

Signed C Shelton.....

Date 1/3/2024.....

Print Name C SHELTON.....

Position PRESIDENT.....

# Brandon Accountancy

Suite 2, The Koco Building  
The Arches, Spon End  
Coventry CV1 3JQ  
Telephone: 024 76 674333  
Email: jbrandon28@aol.com

## KINGS HEATH NATIONAL SPIRITUALIST CHURCH

Financial Statement for the Year Ended 31st December 2023

Registered Charity No. 1163086

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# **KINGS HEATH NATIONAL SPIRITUALIST CHURCH**

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

**Trustees:**

Christopher Shelton - Chair  
Ivan Walton - Vice Chair  
Donna Durose - Treasurer  
Barry Walker  
Michelle Murphy  
Elizabeth Welham-Daly  
Raynor Stacy  
Denise Cutting  
Julia Ryder - resigned  
Debbie O'Loughlin - resigned  
Melaine Audley - resigned  
Aliya Khan - resigned

**Church Address:**

5 Springfield Road  
Kings Heath  
Birmingham  
B14 7DT

**Bankers:**

Metro Bank plc  
One Southampton Row  
London WC1B 5HA  
&  
S N U Trust  
Burton End Lodge  
Stansted Hall  
Stansted  
Essex CM24 8UD

**Independent Examiners:**

Brandon Accountancy  
Suite 2  
The Koco Building  
The Arches  
Spon End  
Coventry CV1 3JQ

## **KINGS HEATH NATIONAL SPIRITUALIST CHURCH**

### **Trustees Report for the Year Ended 31st December 2023**

The Trustees present their annual report along with the financial statements of the charity for the year ended 31st December 2023. The Trustees have adopted the provision of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005 in preparing the annual report and financial statements. The financial statements have also been prepared in accordance with the accounting policies set out on page 7 and comply with the charities constitution which was adopted on 1st August 2014 and applicable accounting standards.

Kings Heath National Spiritualist Church was registered as a charity on 11th August 2015 under number 1163086. The constitution for the charity was adopted on 1st August 2014. Previously the charity was affiliated to The Spiritualist Nation Union using their charity number.

#### **Constitution and objects**

The objects of the charity are:-

- the advancement of the religion and religious philosophy of Spiritualism on the basis of the Seven Principles;
- holding of religious services for public worship;
- training of all in the principles of the religion, religious philosophy and science of Spiritualism;
- charitable objects as may be decided upon from time to time by Special Resolution of the Full Members on General Meeting. No object shall be included which is inconsistent with the status of the Church as a religious charity.

#### **Achievements and Performance**

The statement of financial activities for the year is set out on page 5 of the financial statements. All assets have now been transferred to the charity. In summary, the incoming resources for the year amounted to £25,630 (2022 - £16,288) with the major portions coming from collections. The expenditure was £25,750 (2022 - £13,296), with the main expense being for church running costs.

#### **Risk management**

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

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

#### **Trustees responsibilities in relation to the financial statement**

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

- select suitable accounting policies and then apply consistently;
- make judgment and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statement on the going concern basis unless it is inappropriate to presume that the project will continue in operation.

# KINGS HEATH SPIRITUALIST CHURCH

## Trustees report for the Year Ended 31st December 2023

(Continued)

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

### Reserve Policy

The trustees have reviewed the reserves of the charity. This review encompassed the nature of the income and expenditure streams, the needs to match variable income with fixed commitments and the nature of the reserves.

### Independent Examiner

Brandon Accountancy have expressed their willingness to continue as examiners and a resolution for their re-appointment will be proposed at the forthcoming annual general meeting.

Approved by the Trustees and signed on its behalf:

Signed C Shelton Date 1/3/2024

Print Name C SHELTON

Position PRESIDENT

## **KINGS HEATH NATIONAL SPIRITUALIST CHURCH**

### **Independent Examiners' report to the Trustees of Kings Health National Spiritualist Church in respect of the year ended 31st December 2023**

I report on the account for the year ended 31st December 2023 set on pages 5 to 9.

#### **Respective responsibilities of trustees and examiner**

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

Having checked that the charity is eligible for and independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the Charities Act 2011;
- to follow the procedures laid down in the General Direction given by the Charity Commission under Section 145 (5)(b) of the Charities Act 2011;
- to state whether any particular matters have come to my attention.


#### **Basis on the independent examiners' report**

My examination was carried out in accordance with the general Direction 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. 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 (other than that disclosed below):

- (1) which gives me reasonable cause to believe that in any respect, the requirements:
  - to keep accounting records in accordance with Section 130 of the Charities Act;
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the relevant Charities Act have not been met; and, or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



J Brandon  
Brandon Accountancy Limited  
Suite 2, The Koco Building  
The Arches, Spon End  
Coventry CV1 3JQ

20th February 2023

# KINGS HEATH NATIONAL SPIRITUALIST CHURCH

## Financial Statement for the Year Ended 31st December 2023

Income & Expenditure	Notes	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
<b>Incoming Resources:</b>					
Church Collections		6,541	0	6,541	6,774
Members Fees		670	0	670	660
Refreshments		773	0	773	463
Donations, Bequests and Gifts		885	0	885	304
Shop Sales		1,141	0	1,141	713
Healing Collections		377	0	377	246
Private Sitzings		1,095	0	1,095	731
Circles		3,381	0	3,381	334
Yoga		1,227	0	1,227	1,421
Church Raffles		770	0	770	443
Special Events		3,624	0	3,624	968
Magic Money Machine		3,907	0	3,907	2,799
Bank interest		327	0	327	169
Other Income		913	0	913	264
<b>Total Incoming Resources</b>		<b>25,630</b>	<b>0</b>	<b>25,630</b>	<b>16,288</b>
<b>Resources Expended:</b>					
Direct Expenditure	2	15,825	0	15,825	10,388
Management and Administrator	3	9,925	0	9,925	2,908
Advertising		0	0	0	0
<b>Total Resources Expended</b>		<b>25,750</b>	<b>0</b>	<b>25,750</b>	<b>13,296</b>
<b>Net Movement in Funds</b>		<b>(-121)</b>	<b>0</b>	<b>(-121)</b>	<b>2,993</b>
<b>Fund balance brought forward</b>		<b>62,836</b>	<b>0</b>	<b>62,836</b>	<b>59,844</b>
<b>Fund balance carried forward</b>		<b>62,716</b>	<b>0</b>	<b>62,716</b>	<b>62,836</b>

The notes on pages 7 and 9 form part of the financial statement

**KINGS HEATH NATIONAL SPIRITUALIST CHURCH**

**Balance Sheet for the Year Ended 31st December 2023**

	Notes	£	2023 £	£	2022 £
<b>Fixed Assets</b>					
Freehold Land			1,900		1,900
Property Improvement			28,001		28,001
Fixtures, Fittings & Equipment	6		0		0
			<u>29,901</u>		<u>29,901</u>
<b>Current Assets</b>					
Debtors	5	0		0	
Sales Stock		0		0	
S N U Investment Account		24,213		23,889	
S N U Deposit Account		253		251	
HSBC Current Account		0		3,637	
Metro Current Account		8,716		5,559	
Cash In Hand			<u>33</u>	<u>0</u>	
		33,214		33,335	
<b>Current Liabilities</b>					
Creditors	4	400		<u>400</u>	
			<u>32,814</u>	<u>32,935</u>	
<b>Net Assets</b>					
			<u><u>62,716</u></u>	<u><u>62,836</u></u>	
Represented by:					
<b>Restricted Funds:</b>			<u>0</u>	<u>0</u>	
<b>Unrestricted Funds:</b>					
Freehold Land			1,900		1,900
Property Improvement			28,001		28,001
Capital to be Depreciated			0		0
General Purposes			<u>32,814</u>	<u>32,935</u>	
			<u>62,716</u>	<u>62,836</u>	
			<u><u>62,716</u></u>	<u><u>62,836</u></u>	

The financial statements have been prepared under the historical cost convention, and follow the recommendations in Accounting and Reporting by Charities : Statement of Recommended Practice issued in March 2005.

Approved by the committee and signed on its behalf:

Signed *e shilton* .....

Date 1/3/2024 .....

Print Name E SHILTON .....

Position PRESIDENT .....

The notes on pages 7 and 9 form part of the financial statement

# KINGS HEATH NATIONAL SPIRITUALIST CHURCH

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

### Note 1 Accounting Policies

- (a) The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' published in March 2005 and other applicable accounting standards.
- (b) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.
- (c) Incoming resources from investments is included when receivable.
- (d) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.
- (e) Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which is estimated at 4 years for equipment (camera's).
- (f) Freehold Land at cost 13th September 1969.
- (g) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charges to the fund, together with fair allocation of management and support cost.
- (h) Unrestricted funds are donation and other incoming resources receivable or generated for the objects of the church without further specified purpose and are available as general funds.

As a charity, Kings Heath National Spiritualist Church is exempt from Corporation Tax in the income and gains falling within Section 505 of the Taxation and Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

# Brandon Accountancy

Suite 2, The Koco Building  
The Arches, Spon End  
Coventry CV1 3JQ  
Telephone: 024 76 674333  
Email: jbrandon28@aol.com

## KINGS HEATH NATIONAL SPIRITUALIST CHURCH

Financial Statement for the Year Ended 31st December 2023  
Registered Charity No. 1163086

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# **KINGS HEATH NATIONAL SPIRITUALIST CHURCH**

## **Trustees Report for the Year Ended 31st December 2023**

The Trustees present their annual report along with the financial statements of the charity for the year ended 31st December 2023. The Trustees have adopted the provision of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005 in preparing the annual report and financial statements. The financial statements have also been prepared in accordance with the accounting policies set out on page 7 and comply with the charities constitution which was adopted on 1st August 2014 and applicable accounting standards.

Kings Heath National Spiritualist Church was registered as a charity on 11th August 2015 under number 1163086. The constitution for the charity was adopted on 1st August 2014. Previously the charity was affiliated to The Spiritualist Nation Union using their charity number.

### **Constitution and objects**

The objects of the charity are:-

- the advancement of the religion and religious philosophy of Spiritualism on the basis of the Seven Principles;
- holding of religious services for public worship;
- training of all in the principles of the religion, religious philosophy and science of Spiritualism;
- charitable objects as may be decided upon from time to time by Special Resolution of the Full Members on General Meeting. No object shall be included which is inconsistent with the status of the Church as a religious charity.

### **Achievements and Performance**

The statement of financial activities for the year is set out on page 5 of the financial statements. All assets have now been transferred to the charity. In summary, the incoming resources for the year amounted to £25,630 (2022 - £16,288) with the major portions coming from collections. The expenditure was £25,750 (2022 - £13,296), with the main expense being for church running costs.

### **Risk management**

The trustees conducts its own review of major risks to which the charity is exposed, these procedures are periodically reviewed to ensure that they still meet the needs of the charity and are as follows:

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

### **Trustees responsibilities in relation to the financial statement**

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

- select suitable accounting policies and then apply consistently;
- make judgment and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statement on the going concern basis unless it is inappropriate to presume that the project will continue in operation.

# KINGS HEATH SPIRITUALIST CHURCH

## Trustees report for the Year Ended 31st December 2023 (Continued)

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

### Reserve Policy

The trustees have reviewed the reserves of the charity. This review encompassed the nature of the income and expenditure streams, the needs to match variable income with fixed commitments and the nature of the reserves.

### Independent Examiner

Brandon Accountancy have expressed their willingness to continue as examiners and a resolution for their re-appointment will be proposed at the forthcoming annual general meeting.

Approved by the Trustees and signed on its behalf:

Signed C Shelton

Date 1/3/2024

Print Name C SHELTON

Position PRESIDENT

## **KINGS HEATH NATIONAL SPIRITUALIST CHURCH**

### **Independent Examiners' report to the Trustees of Kings Health National Spiritualist Church in respect of the year ended 31st December 2023**

I report on the account for the year ended 31st December 2023 set on pages 5 to 9.

#### **Respective responsibilities of trustees and examiner**

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

Having checked that the charity is eligible for and independent examination, it is my responsibility to:

- examine the accounts under Section 145 of the Charities Act 2011;
- to follow the procedures laid down in the General Direction given by the Charity Commission under Section 145 (5)(b) of the Charities Act 2011;
- to state whether any particular matters have come to my attention.


#### **Basis on the independent examiners' report**

My examination was carried out in accordance with the general Direction 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. 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 (other than that disclosed below):

- (1) which gives me reasonable cause to believe that in any respect, the requirements:
  - to keep accounting records in accordance with Section 130 of the Charities Act;
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the relevant Charities Act have not been met; and, or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



J Brandon  
Brandon Accountancy Limited  
Suite 2, The Koco Building  
The Arches, Spon End  
Coventry CV1 3JQ

20th February 2023

KINGS HEATH NATIONAL SPIRITUALIST CHURCH

Financial Statement for the Year Ended 31st December 2023

Income & Expenditure	Notes	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
<b>Incoming Resources:</b>					
Church Collections		6,541	0	6,541	6,774
Members Fees		670	0	670	660
Refreshments		773	0	773	463
Donations, Bequests and Gifts		885	0	885	304
Shop Sales		1,141	0	1,141	713
Healing Collections		377	0	377	246
Private Sitzings		1,095	0	1,095	731
Circles		3,381	0	3,381	334
Yoga		1,227	0	1,227	1,421
Church Raffles		770	0	770	443
Special Events		3,624	0	3,624	968
Magic Money Machine		3,907	0	3,907	2,799
Bank interest		327	0	327	169
Other Income		913	0	913	264
<b>Total Incoming Resources</b>		<b>25,630</b>	<b>0</b>	<b>25,630</b>	<b>16,288</b>
<b>Resources Expended:</b>					
Direct Expenditure	2	15,825	0	15,825	10,388
Management and Administrator	3	9,925	0	9,925	2,908
Advertising		0	0	0	0
<b>Total Resources Expended</b>		<b>25,750</b>	<b>0</b>	<b>25,750</b>	<b>13,296</b>
<b>Net Movement in Funds</b>		<b>(-121)</b>	<b>0</b>	<b>(-121)</b>	<b>2,993</b>
<b>Fund balance brought forward</b>		<b>62,836</b>	<b>0</b>	<b>62,836</b>	<b>59,844</b>
<b>Fund balance carried forward</b>		<b>62,716</b>	<b>0</b>	<b>62,716</b>	<b>62,836</b>

The notes on pages 7 and 9 form part of the financial statement

# KINGS HEATH NATIONAL SPIRITUALIST CHURCH

## Balance Sheet for the Year Ended 31st December 2023

	Notes	2023		2022	
		£	£	£	£
<b>Fixed Assets</b>					
Freehold Land			1,900		1,900
Property Improvement			28,001		28,001
Fixtures, Fittings & Equipment	6		0		0
			<u>29,901</u>		<u>29,901</u>
<b>Current Assets</b>					
Debtors	5	0		0	
Sales Stock		0		0	
S N U Investment Account		24,213		23,889	
S N U Deposit Account		253		251	
HSBC Current Account		0		3,637	
Metro Current Account		8,716		5,559	
Cash In Hand		33		0	
			<u>33,214</u>	<u>33,335</u>	
<b>Current Liabilities</b>					
Creditors	4	400		400	
			<u>32,814</u>	<u>32,935</u>	
<b>Net Assets</b>					
			<u><u>62,716</u></u>	<u><u>62,836</u></u>	
Represented by:					
<b>Restricted Funds:</b>			£		£
			<u>0</u>	<u>0</u>	
<b>Unrestricted Funds:</b>					
Freehold Land			1,900		1,900
Property Improvement			28,001		28,001
Capital to be Depreciated			0		0
General Purposes			32,814		32,935
			<u>62,716</u>	<u>62,836</u>	
			<u><u>62,716</u></u>	<u><u>62,836</u></u>	

The financial statements have been prepared under the historical cost convention, and follow the recommendations in Accounting and Reporting by Charities : Statement of Recommended Practice issued in March 2005.

Approved by the committee and signed on its behalf:

Signed *e shilton*.....

Date 1/3/2024.....

Print Name E SHILTON.....

Position PRESIDENT.....

The notes on pages 7 and 9 form part of the financial statement

# KINGS HEATH NATIONAL SPIRITUALIST CHURCH

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

### Note 1 Accounting Policies

- (a) The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' published in March 2005 and other applicable accounting standards.
- (b) Voluntary income is received by way of donations and gifts and is included in full in the Statement of Financial Activities when receivable. The value of services provided by volunteers has not been included.
- (c) Incoming resources from investments is included when receivable.
- (d) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.
- (e) Depreciation is provided at rates calculated to write off the cost of each asset over its expected useful life, which is estimated at 4 years for equipment (camera's).
- (f) Freehold Land at cost 13th September 1969.
- (g) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charges to the fund, together with fair allocation of management and support cost.
- (h) Unrestricted funds are donation and other incoming resources receivable or generated for the objects of the church without further specified purpose and are available as general funds.

As a charity, Kings Heath National Spiritualist Church is exempt from Corporation Tax in the income and gains falling within Section 505 of the Taxation and Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**KINGS HEATH NATIONAL SPIRITUALIST CHURCH**

**Notes to the Financial Statement for the Year ended 31st December 2023**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Note 2</b>				
<b>Direct Expenditure</b>				
Heat and Light	6,735	0	6,735	2,773
Telephone	651	0	651	501
Water Rates	181	0	181	122
Premises Maintenance	3,222	0	3,222	1,009
Medium Fees	4,139	0	4,139	3,399
Yoga	632	0	632	697
Healing	0	0	0	319
Shop	266	0	266	1,265
Depreciation	0	0	0	297
	<b>15,825</b>	<b>0</b>	<b>15,825</b>	<b>10,382</b>
<b>Note 3</b>				
<b>Management and Administration</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Insurance	1,131	0	1,131	0
Stationery, Printing and Post	44	0	44	184
Cleaning and Materials	605	0	605	460
SNU Returns	360	0	360	410
Subscriptions and Licences	674	0	674	163
Year End Accounts	400	0	400	400
Website	0	0	0	363
Gardeners and Flowers	55	0	55	0
Groceries and Suppers	619	0	619	449
Bank Charges	20	0	20	60
Miscellaneous	6,017	0	6,017	419
	<b>9,925</b>	<b>0</b>	<b>9,925</b>	<b>2,908</b>
<b>Note 4</b>				
<b>Creditors</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Year End Accounts	<b>400</b>	<b>0</b>	<b>400</b>	<b>400</b>
<b>Note 5</b>				
<b>Debtors</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

KINGS HEATH NATIONAL SPIRITUALIST CHURCH

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

Note 6 Fixed Assets

Cost	Freehold Land £	Property £	Fixtures, Fittings & Equipment £	Total £
At 1st January 2023	1,900	28,001	8,766	38,667
Additions	0	0	0	0
Disposals	0	0	0	0
<b>Total Cost</b>	<b>1,900</b>	<b>28,001</b>	<b>8,766</b>	<b>38,667</b>
<b>Depreciation</b>				
At 1st January 2023	0	0	8,766	8,766
Charge for the year	0	0	0	0
Withdrawn on disposals	0	0	0	0
<b>Total Depreciation</b>	<b>0</b>	<b>0</b>	<b>8,766</b>	<b>8,766</b>
<b>Net book value</b>				
at 31st December 2023	<b>1,900</b>	<b>28,001</b>	<b>0</b>	<b>29,901</b>
at 31st December 2022	1,900	28,001	0	29,901