

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

CONTENTS	PAGE
Legal and Administrative	1
Trustees' Report	2 to 3
Examiners' Report	4
Financial Statement	5
Balance Sheet	6
Notes to the Financial Statement	7 to 9

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
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KINGS HEATH NATIONAL SPIRITUALIST CHURCH

Financial Statement for the Year Ended 31st December 2023

Registered Charity No. 1163086

CONTENTS	PAGE
Legal and Administrative	1
Trustees' Report	2 to 3
Examiners' Report	4
Financial Statement	5
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Notes to the Financial Statement	7 to 9

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KINGS HEATH NATIONAL SPIRITUALIST CHURCH

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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 £
Incoming Resources:					
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
Total Incoming Resources		25,630	0	25,630	16,288
Resources Expended:					
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
Total Resources Expended		25,750	0	25,750	13,296
Net Movement in Funds		(-121)	0	(-121)	2,993
Fund balance brought forward		62,836	0	62,836	59,844
Fund balance carried forward		62,716	0	62,716	62,836

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 £
Fixed Assets					
Freehold Land			1,900		1,900
Property Improvement			28,001		28,001
Fixtures, Fittings & Equipment	6		0		0
			29,901		29,901
Current Assets					
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	
		33,214		33,335	
Current Liabilities					
Creditors	4	400		400	
			32,814		32,935
Net Assets					
			<u>62,716</u>		<u>62,836</u>
Represented by:					
Restricted Funds:			£ 0	£ 0	
Unrestricted Funds:					
Freehold Land			1,900		1,900
Property Improvement			28,001		28,001
Capital to be Depreciated			0		0
General Purposes			32,814		32,935
			62,716		62,836
			<u>62,716</u>		<u>62,836</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 *C. Shilton*

Date 1/3/2024

Print Name C 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 charged 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.

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Registered Charity No. 1163086

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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.

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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

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Income & Expenditure	Notes	Unrestricted Funds £	Restricted Funds £	2023 £	2022 £
Incoming Resources:					
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
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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
Total Incoming Resources		25,630	0	25,630	16,288
Resources Expended:					
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
Total Resources Expended		25,750	0	25,750	13,296
Net Movement in Funds		(-121)	0	(-121)	2,993
Fund balance brought forward		62,836	0	62,836	59,844
Fund balance carried forward		62,716	0	62,716	62,836

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 £
Fixed Assets					
Freehold Land			1,900		1,900
Property Improvement			28,001		28,001
Fixtures, Fittings & Equipment	6		0		0
			29,901		29,901
Current Assets					
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	
		33,214		33,335	
Current Liabilities					
Creditors	4	400		400	
			32,814		32,935
Net Assets			62,716		62,836
Represented by:			£		£
Restricted Funds:			0		0
Unrestricted Funds:					
Freehold Land			1,900		1,900
Property Improvement			28,001		28,001
Capital to be Depreciated			0		0
General Purposes			32,814		32,935
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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 CSHULTON

Date 1/3/2024

Print Name CSHULTON

Position PRESIDENT

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KINGS HEATH NATIONAL SPIRITUALIST CHURCH

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- (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).
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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

Note 2	Direct Expenditure	Unrestricted	Restricted	2023	2022
		£	£	£	£
	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
		<u>15,825</u>	<u>0</u>	<u>15,825</u>	<u>10,382</u>
Note 3	Management and Administration	£	£	£	£
	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
		<u>9,925</u>	<u>0</u>	<u>9,925</u>	<u>2,908</u>
Note 4	Creditors	£	£	£	£
	Year End Accounts	<u>400</u>	<u>0</u>	<u>400</u>	<u>400</u>
Note 5	Debtors	£	£	£	£
		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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
Total Cost	1,900	28,001	8,766	38,667
Depreciation				
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
Total Depreciation	0	0	8,766	8,766
Net book value				
at 31st December 2023	1,900	28,001	0	29,901
at 31st December 2022	1,900	28,001	0	29,901