

**Report of the Trustees and  
Unaudited Financial Statements for the Year Ended 31 December 2024  
for  
Sheffield SNU Spiritualist Church**

Royston Parkin Limited  
2 President Buildings  
Savile Street East  
Sheffield  
South Yorkshire  
S4 7UQ

# **Sheffield SNU Spiritualist Church**

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# **Sheffield SNU 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**

To advance the religion of spiritualism.

#### **Public benefit**

In reviewing the Charity's ongoing objectives and activities, the Trustees have considered the guidance set out in the Charity Commission's guidelines on public benefit, and are of the opinion that the objectives and activities are in total compliance therewith.

### **ACHIEVEMENT AND PERFORMANCE**

#### **Charitable activities**

The main activities for the public benefit in relation to the objectives of Sheffield Spiritualist Church during the period were:

The organisation and running of Sheffield SNU Spiritualist Church to enable those who wish to use it to assist the development of their spiritualist faith. The organising of regular Divine and platform services with a recognised medium and facilitating spiritualist healing, open circles and healing drumming.

#### **Fundraising activities**

We also successfully held a fundraising event as well as successful services and circles/healing and drumming. Additionally, the rental income from the Yoga School has increased and remains a consistent and valuable income source

### **FINANCIAL REVIEW**

#### **Financial position**

The period from January to December 2024 marked a period of constant change and the sale of Whitham Road Church, the proceeds of which will be used to provide necessary improvements to the church with an intention to future proof and encourage more attendance and open up further income opportunities. We achieved a consistent income stream from services and a fundraising event. Regular rental income from the Sheffield Yoga School continued to provide reliable financial support.

#### **Expenditure:**

Core expenses—including gas, electricity, water and medium fees—were paid in full during the year, with no outstanding balances at year-end. As expected, expenditure increased compared to 2023, reflecting the higher volume of services and events held during the year with the addition of Wednesday healing and circle and monthly healing drumming and the addition of ongoing refurbishment.

#### **Principal funding sources**

Incoming funds are generated principally from the rental income from the yoga school, together with monies from collections of services and from fundraising events.

## **Sheffield SNU Spiritualist Church**

### **Report of the Trustees for the year ended 31 December 2024**

#### **FUTURE PLANS**

A complete refurbishment of the building and car park (pending necessary planning permissions).

It is hoped that this continuing commitment to maintaining and enhancing the charity's resources, will attract additional user groups to the premises.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Induction and training of new trustees**

Induction and training of new Trustees is informal, mainly covered by word of mouth and attendance at meetings where policy decisions are taken, and matters of concern discussed. There is no specific training policy however there are clear guidelines and training resources to access available from the SNU (Spiritualists National Union)

##### **Related parties**

No expenses are paid to Trustees other than to reimburse authorised disbursements incurred.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Charity number**

1170245

##### **Principal address**

South Road  
Walkley  
Sheffield  
South Yorkshire  
S6 3TA

##### **Trustees**

Miss J V Smith  
C Ambler  
Ms V Bentley (appointed 13.8.24)  
Ms D Gillott  
Ms D Davies

##### **Independent Examiner**

Royston Parkin Limited  
2 President Buildings  
Savile Street East  
Sheffield  
South Yorkshire  
S4 7UQ

Approved by order of the board of trustees on 9 May 2025 and signed on its behalf by:



Ms D Davies - Trustee



## **Independent Examiner's Report to the Trustees of Sheffield SNU Spiritualist Church**

### **Independent examiner's report to the trustees of Sheffield SNU Spiritualist Church**

I report to the charity trustees on my examination of the accounts of Sheffield SNU 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**

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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.



Mr Andy Froggatt  
The Association of Chartered Certified Accountants

Royston Parkin Limited  
2 President Buildings  
Savile Street East  
Sheffield  
South Yorkshire  
S4 7UQ

9 May 2025

**Sheffield SNU Spiritualist Church**

**Statement of Financial Activities  
for the year ended 31 December 2024**

		<b>2024 Unrestricted funds £</b>	<b>2023 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies		<b>6,330</b>	6,746
Other trading activities	2	<b>8,425</b>	1,864
Investment income	3	<b>5,093</b>	51
Other income		<b>305,108</b>	-
<b>Total</b>		<b>324,956</b>	8,661
 <b>EXPENDITURE ON</b>			
Raising funds	4	<b>60,621</b>	8,761
Other		<b>8,075</b>	-
<b>Total</b>		<b>68,696</b>	8,761
 <b>NET INCOME/(EXPENDITURE)</b>		<b>256,260</b>	(100)
<b>Other recognised gains/(losses)</b>			
Gains on revaluation of fixed assets		<b>94,085</b>	-
<b>Net movement in funds</b>		<b>350,345</b>	(100)
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<b>355,495</b>	355,595
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<b>705,840</b>	355,495

The notes form part of these financial statements

# Sheffield SNU Spiritualist Church

## Balance Sheet 31 December 2024

		2024 Unrestricted funds £	2023 Total funds £
<b>FIXED ASSETS</b>	Notes		
Tangible assets	7	425,661	336,796
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		281,980	18,700
<b>CREDITORS</b>			
Amounts falling due within one year	8	(1)	(1)
<b>NET CURRENT ASSETS</b>		<u>281,979</u>	<u>18,699</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<b>707,640</b>	<b>355,495</b>
<b>ACCRUALS AND DEFERRED INCOME</b>	9	<b>(1,800)</b>	<b>-</b>
<b>NET ASSETS</b>		<u><b>705,840</b></u>	<u><b>355,495</b></u>
<b>FUNDS</b>	10		
Unrestricted funds		<u><b>705,840</b></u>	<u><b>355,495</b></u>
<b>TOTAL FUNDS</b>		<u><b>705,840</b></u>	<u><b>355,495</b></u>

The financial statements were approved by the Board of Trustees and authorised for issue on 9 May 2025 and were signed on its behalf by:



D Davies - Trustee

## **Sheffield SNU 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.

##### **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.

##### **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.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.



# Sheffield SNU Spiritualist Church

## Notes to the Financial Statements - continued for the year ended 31 December 2024

### 2. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Sundry Income	696	-
Charity	-	45
Funds From Sheffield Rd Church	7,575	1,700
Membership Fees	154	119
	<u>8,425</u>	<u>1,864</u>

### 3. INVESTMENT INCOME

	2024	2023
	£	£
Deposit account interest	<u>5,093</u>	<u>51</u>

### 4. RAISING FUNDS

#### Investment management costs

	2024	2023
	£	£
Affiliation Fees	-	187
Professional Fees	-	1,416
Advertisement	54	95
Social	358	79
	<u>412</u>	<u>1,777</u>

### 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.

# Sheffield SNU Spiritualist Church

## Notes to the Financial Statements - continued for the year ended 31 December 2024

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	6,746
Other trading activities	1,864
Investment income	51
<b>Total</b>	<u>8,661</u>
<b>EXPENDITURE ON</b>	
Raising funds	8,761
<b>NET INCOME/(EXPENDITURE)</b>	<u>(100)</u>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	355,595
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u><u>355,495</u></u>

### 7. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Totals £
<b>COST</b>			
At 1 January 2024	315,915	20,881	336,796
Additions	410,000	-	410,000
Disposals	(315,915)	-	(315,915)
At 31 December 2024	<u>410,000</u>	<u>20,881</u>	<u>430,881</u>
<b>DEPRECIATION</b>			
Charge for year	-	5,220	5,220
<b>NET BOOK VALUE</b>			
At 31 December 2024	<u>410,000</u>	<u>15,661</u>	<u>425,661</u>
At 31 December 2023	<u>315,915</u>	<u>20,881</u>	<u>336,796</u>

# Sheffield SNU Spiritualist Church

## Notes to the Financial Statements - continued for the year ended 31 December 2024

### 8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	<u>1</u>	<u>1</u>

### 9. ACCRUALS AND DEFERRED INCOME

	2024	2023
	£	£
Accruals and deferred income	<u>1,800</u>	<u>-</u>

### 10. MOVEMENT IN FUNDS

	At 1.1.24	Net movement	Transfers between	At
	£	in funds	funds	31.12.24
		£	£	£
<b>Unrestricted funds</b>				
General fund	355,495	419,085	(332,268)	442,312
Whitham Road	-	(68,740)	332,268	263,528
	<u>355,495</u>	<u>350,345</u>	<u>-</u>	<u>705,840</u>
<b>TOTAL FUNDS</b>	<u>355,495</u>	<u>350,345</u>	<u>-</u>	<u>705,840</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	355,861	(30,861)	94,085	419,085
Whitham Road	(30,905)	(37,835)	-	(68,740)
	<u>324,956</u>	<u>(68,696)</u>	<u>94,085</u>	<u>350,345</u>
<b>TOTAL FUNDS</b>	<u>324,956</u>	<u>(68,696)</u>	<u>94,085</u>	<u>350,345</u>

**Sheffield SNU Spiritualist Church**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2024**

**10. MOVEMENT IN FUNDS - continued**

**Comparatives for movement in funds**

	At 1.1.23 £	Net movement in funds £	At 31.12.23 £
<b>Unrestricted funds</b>			
General fund	355,595	(100)	355,495
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>355,595</u>	<u>(100)</u>	<u>355,495</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	8,661	(8,761)	(100)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>8,661</u>	<u>(8,761)</u>	<u>(100)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.1.23 £	Net movement in funds £	Transfers between funds £	At 31.12.24 £
<b>Unrestricted funds</b>				
General fund	355,595	418,985	(332,268)	442,312
Whitham Road	-	(68,740)	332,268	263,528
	<hr/>	<hr/>	<hr/>	<hr/>
	355,595	350,245	-	705,840
	<hr/>	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>355,595</u>	<u>350,245</u>	<u>-</u>	<u>705,840</u>



**Sheffield SNU Spiritualist Church**

**Notes to the Financial Statements - continued  
for the year ended 31 December 2024**

**10. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	364,522	(39,622)	94,085	418,985
Whitham Road	(30,905)	(37,835)	-	(68,740)
	<u>333,617</u>	<u>(77,457)</u>	<u>94,085</u>	<u>350,245</u>
<b>TOTAL FUNDS</b>	<u><u>333,617</u></u>	<u><u>(77,457)</u></u>	<u><u>94,085</u></u>	<u><u>350,245</u></u>

**11. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 December 2024.

**Sheffield SNU Spiritualist Church**

**Detailed Statement of Financial Activities  
for the year ended 31 December 2024**

	2024 £	2023 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Sunday Collections	1,602	2,325
Healing	304	344
Circles	842	1,007
Tuition & Workshops	289	398
Refreshments	781	353
Weekdays	1,708	680
Special Demonstrations	624	1,301
Donated services and facilities	110	176
Raffles	70	162
	<hr/> 6,330	<hr/> 6,746
<b>Other trading activities</b>		
Sundry Income	696	-
Charity	-	45
Funds From Sheffield Rd Church	7,575	1,700
Membership Fees	154	119
	<hr/> 8,425	<hr/> 1,864
<b>Investment income</b>		
Deposit account interest	5,093	51
<b>Other income</b>		
Gain on sale of tangible fixed assets	305,108	-
	<hr/> 324,956	<hr/> 8,661
<b>Total incoming resources</b>		
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Rates and water	764	-
Insurance	1,119	80
Light and heat	9,808	2,047
Telephone	393	-
Sundries	452	46
	<hr/> 12,536	<hr/> 2,173
<b>Other trading activities</b>		
Purchases	299	37
Carried forward	299	37

This page does not form part of the statutory financial statements

# Sheffield SNU Spiritualist Church

## Detailed Statement of Financial Activities for the year ended 31 December 2024

	2024 £	2023 £
<b>Other trading activities</b>		
Brought forward	299	37
Speakers Expenses	1,712	2,237
Cleaning / Caretaker	1,193	50
Repairs & Renewals	44,469	2,487
	<u>47,673</u>	<u>4,811</u>
<b>Investment management costs</b>		
Affiliation Fees	-	187
Professional Fees	-	1,416
Advertisement	54	95
Social	358	79
	<u>412</u>	<u>1,777</u>
<b>Support costs</b>		
<b>Finance</b>		
Bank charges	35	-
<b>Other</b>		
Fixtures and fittings	5,220	-
<b>Governance costs</b>		
Accountancy and legal fees	2,820	-
Total resources expended	<u>68,696</u>	<u>8,761</u>
<b>Net income/(expenditure)</b>	<u>256,260</u>	<u>(100)</u>

This page does not form part of the statutory financial statements