

# THE SPIRITUALISTS' NATIONAL UNION

TRUSTEES ANNUAL REPORT

The Spiritualists' National Union is a religious charity which exists to promote Spiritualism and is also a company limited by guarantee. English Charity Reg. No. 261898. Scottish Charity Reg. No. SC041714. Company Reg. No. 71661. Principal Office: Redwoods, Stansted Hall, Stansted Mountfitchet, Essex CM24 8UD

The information contained in this Trustees' Annual Report & Accounts can also be accessed in digital form at [www.snu.org.uk](http://www.snu.org.uk).

We value your feedback. Please contact us at [snu@snu.org.uk](mailto:snu@snu.org.uk) with any comments or suggestions you may have on this Trustees' Annual Report.

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# INTRODUCTION FROM THE PRESIDENT

**A**s the recently elected President of the Spiritualists' National Union, the NEC and I have worked tirelessly to increase membership and bring the focus back to our Religion and churches. As a Union of churches this is where our priorities need to be. We offered our churches a £250 grant to help them with their energy costs that saw an unprecedented rise this year. Grants and loans for those churches that need it the most for repairs can be available.

The churches have responded very positively in opening their doors for warm spaces, and community hubs. This has been a wonderful initiative to help our church-

es integrate more closely with the communities they serve. We know finances are tight for everyone and I'm so pleased to see our religion pulling together to help support the communities we serve. We have also made changes to our staffing. In our Union, we have relied heavily on volunteers to take on roles that were sometimes too demanding. We know we live in a world which is increasingly specialised and needs expert support.

We value our volunteers immeasurably. We are so grateful for your dedication. We want you to be able to focus on Spiritualism knowing you can get the technical support you need to do that. Our Union

must move into the 21st Century and with that there is the need to professionalise, to employ staff to support our members and the work of the SNU. This year we have employed a Head of Governance to ensure our governance structures and policies meet the standard they should, to keep us up to date with the law and to be a port of call for guidance on all matters legal and governance. We have employed a Church Relations Officer who is dedicated to ensuring our churches have help in dealing with any administration issues they may have.

We have employed a Head of Communications who is working very hard to showcase our churches and professionalise our marketing strategy. We have already seen very promising signs of an increased engagement. We have employed a Property Manager with a wealth of compliance and property management experience who can assist with helping churches manage their repairs and compliance issues and to manage our portfolio of investment properties.

The Arthur Findlay College which is the flagship of the Spiritualists' National Union always needs maintaining. We will be producing a rolling program of repairs to ensure this beautiful Grade One Listed Building remains an asset for all Spiritualists. Open Week at the College was the first time since 2019 that we could open our doors to the public. They came in large numbers, gave great feedback and bookings on courses are going up.

Attendance at the College is slowly recovering from the effects of the Pandemic. The effects of closure on our finances are reflected in the accounts this year but so far we are seeing promising signs that we will turn this around. Both the AFC and Barbanell centre are the teaching establishments of our churches and members. So this year we have added to the programme specialised District weeks and church members week/weekends that are heavily discounted to ensure that the teachings of both establishments are not out of reach for our churches. As part of our

commitment to safeguarding to ensure a safe environment for all, we have employed a company called thirtyone:eight who are helping us to strengthen and modernise our safeguarding procedures and ensure proper education in this area. We are reminded that safeguarding is everyone's concern and are rolling out training to help members and churches manage this part of keeping people and places safe for all. We have also been very pro-active in highlighting inclusion for all regardless of gender, sexuality, colour or disability. More on this later in this Report.

This past year has been a whirlwind of activity as I seek to strengthen and build a 21st Century Union. We are committed to ensuring SNU Spiritualism is given its rightful place in society and recognise this starts with our churches. I was very honoured to represent SNU

Spiritualism at the Cenotaph in Whitehall alongside other faith leaders of the UK.

Since the Pandemic began, our Annual General Meetings have been virtual. Feedback has been positive for these but too many were feeling more detached from the Union because of the lack of physical meetings. In 2023, our AGM will once again be in person. A weekend of business and social activities is planned so we can bring our

members together. To ensure we do not exclude those who cannot attend in person, the key meetings will be viewable online.

I was very clear in my first address to Conference, we change or we die. As the world changes, it is imperative that Spiritualism changes also. Our members will continue to be at the centre of this change, ensuring they have their voices heard and their input valued as we move towards a more professional Union and a stronger religion. I thank you all for your input in this work.

*Jackie Wright*  
President Minister Jackie Wright

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# AIMS & OBJECTIVES

THE OBJECTIVES OF THE CHARITY ARE:

## TO ENCOURAGE

Spiritualist scientific research, working with scientific and educational establishments in the UK and internationally.

## TO CERTIFICATE

To train and appoint Ministers, lecturers, exponents and teachers to allow them to promote the religion of Spiritualism to the highest standard.

## TO PUBLISH

To source, commission and distribute Spiritualist literature and promote mission work through many forms of media, including raising our profile on social media platforms internationally.

## TO PROMOTE

To work towards the promotion, advancement and diffusion of a knowledge of the religion and religious philosophy of Spiritualism on the basis of the SNU Seven Principles as defined in the Articles of Association, to unite Spiritualist societies and churches into a Spiritualist brotherhood and to secure for them full recognition as religious bodies both within the community in which they operate but also collectively within the wider society.

## TO SUPPORT

To continue to develop the work of the Arthur Findlay College and the Barbanell Centre as major international teaching centres for the advancement of psychic science and the training of exponents, in addition to using virtual tools to teach and promote the message of Spiritualism for those unable to attend either the Arthur Findlay College or the Barbanell Centre.



# REPORT OF THE TRUSTEES INCLUDING A STRATEGIC REPORT FOR THE YEAR ENDED 31ST DECEMBER 2022

The Trustees are pleased to present their report, together with the financial statements of the charity, for the year ending 31st December 2022. The financial statements are also prepared to meet the requirements for a directors' report and accounts, including a strategic report, for Companies Acts purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Articles of Association and 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 (FRS102).


The trustees are responsible for ensuring compliance with the company and charity legislation applying in their areas of operation as well.





SPOTLIGHT ON...

# Healing



"All ideas and concerns were documented, and many of the points raised have now been addressed and actioned. All participants felt that they had greatly benefited from attending the Healing Day and that their voices were heard."

Input from Hazel Middleton, Healing Coordinator

Here is an outline of some of the work going on within the SNU to promote healing, and support our healers, over the past year: A Healing Day was arranged on 26th November 2022 at the Barbanell Centre. The aim of the day was to get healers from across the country to share their experiences, raise concerns and to agree on priorities to support healing work within the Union. The day was facilitated by the NEC and members of the Educational and Exponents Committee. District Council Healing Representatives, Church Healing Leaders and course tutors were invited to a day of discussion. To ensure as many people as possible could attend, overnight accommodation was offered to those who required it. All travel expenses were reimbursed, and a delicious buffet lunch was provided.

All ideas and concerns were documented, and many of the points raised have now been addressed and actioned. All participants felt that they had greatly benefited from attending the Healing Day and that their voices were heard. It was proposed that a yearly Healing Day be held and plans for another Healing Day at the Barbanell Centre in 2023 have now been put in place. Much work has been done by Minister Richard Cuthbert, Minister Kim Moore-Cullen and Chair Penny Hayward with SNU staff to set up a dedicated Healing Area on the SNU website. This is now accessible to all Registered Spiritualist Healing Mediums and provides a great resource for healers to easily access up to date healing information, training, and downloads. Much of the healing documentation has been reviewed and revised to be up-to-date.

The NEC appointed Hazel Middleton as the Healing Coordinator at the end of the year to take her work into 2023 and beyond. New meetings with District Council Healing Representatives are ongoing to update and provide an open forum for sharing best practice and building links across the Union. Know-how is being shared by more experienced healers to build the confidence and knowledge of newer healers. A new Online Training Team was formed and Online Training Sessions continue to be held on Tuesday evenings with a view to holding some on Saturday Mornings later in the year. Revision Sessions for students worldwide were offered to those preparing for their Healing Upgrading Assessments and for Registered Accredited Spiritualist Healing Mediums who wished to join us to update their healing knowledge. Students from the UK, Australia, Japan, Singapore, and Europe attended and reported that they found the sessions really helpful. Zoom monthly Mini Healing Workshops are being rolled out which are 90 mins duration and cover many aspects of healing.

SNU Healing Week was celebrated by holding a Residential Course at the Arthur Finlay College from 22nd -26th April 2023 called 'Explore and Fine Tune the Spiritualist Healing Medium within'. This course was subsidised by £200. Promote Healing Awareness Week 1-7th May 2023 was held in conjunction with other UK Healing Associations under the umbrella of UK Healers, including shared healing work with the Harry Edwards Healing Sanctuary to strengthen our links with other healers trained to similar principles and Codes of Conduct. Many thanks to Minister Simone Key, Wendy Lyon OSNU and other members of the SNUi Committee who have helped to facilitate Healing Awareness Week on SNUi and they have kindly agreed to make all Healing Events Open Access to the Public for the whole week.

Our aim during Healing Awareness Week and throughout 2023, is to raise the profile of Spiritualist Healing, educate people about Spiritualist Healing, rekindle the passion for Spiritualist Healing, and recruit more trainees so that once again we will have thriving healing groups in our churches and centres and out into our communities where they are greatly needed. So far, we think we are making good progress.



# COMMUNICATIONS & PUBLICITY STRATEGY

## Input from Kyle Pedley, Head of Communications

Communications was identified as another key priority area in our strategic review. To support change, the SNU has appointed Kyle Pedley as Head of Communications, with expertise in this area. Kyle pays tribute to Alv Hirst who gave so much of his time and did terrific work in the area, and hopes that our new communications strategies can live up to his legacy and selfless work. The strategy puts the vision for the future of SNU communications and publicity, for championing its churches and grassroots, and celebrating what Spiritualism and the movement are all about. This will inform everything that we do from a communications perspective.

It identifies the following key areas to work on with short, mid term and long term objectives:

1. Diversity, inclusion & socially-sensitive issues
2. The SNU's websites
3. Social Media & Youtube
4. The SNU's print publication/s (currently 'SNU Today')
5. In-house content production - inc. digital assets
6. External publicity & media
7. Church & membership outreach - inc. internal communication pathways
8. Digital key skills, literacy & consistency

We expect to report more next year, but work has already begun on a review of our current websites, to improve and update our public interface and make best use of this resource for our members, empowering them to self-serve with better materials, and for outreach to the public. We know from our Satisfaction Survey with our members that you want change.

We have improved our social media posting across Facebook, Twitter and Instagram as well as actively fostering a wider sense of community, outreach and support. The focus of our posting is good news, inspiring stories and examples of achievement from churches, members and volunteers across the Union. One example being inspiring pieces on Fenton and Derby Central Spiritualist Churches, as part of the new 'Spotlight' series.

With consistency being a keystone of a good social media strategy, posting distinctive and engaging posts with original materials is already yielding promising results at increasing our publicity. We are consistently seeing reach and engagement up by 200+% compared to last year's equivalent. At peak times we have seen engagement increase by up to 7,334% on figures from last year. This shows that there is a real appetite out there for Spiritualist content that is celebrating, challenging and original, and is a great starting point for reform going forward. The Trustees are excited about the prospects here as we believe this new communication strategy will be a key step in underpinning the wider strategies of Promotion, Empowerment and Encouragement.





# THE ARTHUR FINDLAY COLLEGE

Input from Tanya Fern-Smith

We are proud of how well the College team coped with the pandemic. Hours were spent with the Collegiate Committee and the College staff to roll out our disaster recovery plans and develop contingencies to overcome the problems of closure in March 2020 and moving to offering training online whilst maintaining our presence to be ready to reopen. We were very pleased to be able to reopen in 2022. Keeping afloat through the pandemic, global events and global cost rises has not been easy to navigate. Despite peaks and troughs with occupancy, we have done all we can to strengthen our balance sheet and build upon the foundation for long-term success. Residential bookings are slowly returning to pre pandemic levels, online bookings remain strong and reach new audiences.

We have resumed restoration projects throughout the college and grounds, including the 'Long Gallery' staircase project and re-landscaping projects in the college grounds supported by volunteers from SNU churches. The works were completed in time for Open Week 2023. Our focus remains on positioning our fees as affordable but realistic in order to appeal to a broad range of customers and price points that are appropriate, with reductions for special training weeks for District and Churches. There will be a continued focus on cost efficiencies to assist in mitigating individual cost increases. One thing is for sure, we will never compromise on the high standards of teaching and quality of experience and values at the College. We focus on what matters most to our members and visitors. The AFC Tutor Training Programme has vastly improved and more new tutors have qualified with more working their way through the system.

We listened to our SNU members and introduced exclusive discounted course prices for SNU districts and SNU church members and reduced weekend course prices which yielded excellent occupancy results. We also re-introduced SNU District Weeks into future programmes.

Initiatives to support, attract, and retain staff have been introduced and include sick pay, HR support, and a new staff eating and rest area. We look to offer working conditions which enable us to engage and retain talent, re-training has been high on the agenda this year and remains so. We are pleased to report we now have an Assistant General Manager who started on 1st March 2023. Marketing our College has remained a priority throughout. We maintain an online presence with regular updates, new residential and online courses, 2023 also marks the return of Open Week, our first one since 2019.

This is a good time to acknowledge everyone who has supported the College, our college Teams, our visitors, our volunteers, Stansted Healers, and the Collegiate Committee. We are extremely grateful to you all and look forward to welcoming all to the College in the near future.

Despite the challenges, we remain focused and look forward to the future with great optimism and enthusiasm.







"We at the Barbanell Centre are a very small team but we pride ourselves in being very flexible and have worked hard to keep our cost down without dropping standards."



# The Barbanell Centre

Input from Seamus Davies

The Barbanell Centre was fortunately able to re-open in July 2021 following its closure during the pandemic. This was only for limited external clients under the guidance of regional Health and Safety advice, but this did at least allow for some course provision and income. We were able to start putting on more face-to-face courses in early 2022, but a lot of these courses ran with very low numbers, this we believed was due to the lack of confidence with students concerned about infection rates. We noticed that numbers picked up as the year went on and confidence improved. 2022 has been a very challenging year but with continued improvement and the last part of the year we have run some very successful Spiritual courses.

We at the Barbanell Centre are a very small team but we pride ourselves in being very flexible and have worked hard to keep our cost down without dropping standards. This is getting increasingly more difficult with high utility prices, inflation, food cost, wages and other cost prices. The struggle between charging affordable rates, remaining competitive and making sufficient income is common across the country.

Looking ahead, 2023 is still going to be a challenging time but our student numbers pre booked on courses is higher than it was even pre-pandemic and we believe that our new strategy which allows concession weeks and block booking will help the Centre bring in new customers.

We are working hard to provide our external clients with competitive prices and good service and to be as flexible as we can be to ensure customer satisfaction and sustainable income.





"It is vital that the SNU reflects all of the people we are working with and demonstrates through our actions our commitment to include all parts of our communities in our work."

# Diversity & Inclusion

Input from Anne-Marie Bond - OM3 Trustee NEC

The SNU as a religious charity supports Spiritualist churches and Individual Members across the United Kingdom and the world. It also trains healers, mediums, public speakers, and teachers and provides spaces for people to understand and grow in the faith of Spiritualism.

It plays its part in creating healthy communities. It is vital that the SNU reflects all of the people we are working with and demonstrates through our actions our commitment to include all parts of our communities in our work. As part of this the SNU upholds the principles of Equality, Diversity, and Inclusion (EDI) set down in the Equality Act 2010. The NEC team leads by example, demonstrating a good proportion of women and men from different backgrounds with diverse characteristics and in the highest leadership roles. The Charity Commission has identified that diversity in committees leads to better decision making.

This year the NEC, in pursuing its strategic objective of strengthening its work in Equality, Diversity and Inclusion, asked one trustee Anne-Marie Bond to roll out new initiatives. The first goal was to create a unique setting where members, who sometimes haven't been heard, can have a space and a voice that is shared between them with those views passed on to NEC to inform their work. The NEC believed that capturing their shared ideas, thoughts, and experiences would lead us better to understanding where we may be failing our members and where diversity and inclusion sit. Discovering our successes and failures as perceived by our members helps to start discussing the uncomfortable questions being asked to clear the clogs in the wheels and help guide us towards change. Change does not need to be negative, and we wanted to ensure that all our members know that we are looking to create trust. We are a religion that is a minority amongst other religions who, without understanding what we do and what we stand for, can exclude all SNU members. We understand exclusion. We must help our members avoid doing the same to others from within.

So conversations need to be had. Old traditional behaviours which aren't inclusive may need to be challenged. Relationships need to be kind and supportive.



# A New Conversation: By Members for Members

Input from Anne-Marie Bond - OM3 Trustee NEC

We recruited seven hosts to run three online chat rooms to create a space for sharing. The groups are LGBTQ+, Disability & Impairment and Ethnic Minority groups. Open to SNU, SNUi, healers, spiritualist mediums, public speakers, teachers, and church members, and for those with a healthy Spiritualist interest, hosts were recruited from three EDI Support community groups by open interview. Some of our hosts reside outside the UK but are all SNU members. They are all volunteers and doing a fantastic job in helping to facilitate this platform of inclusion and diversity, welcoming our members into the groups they identify with to reduce feelings of isolation with nowhere to air their concerns. We provide support for hosting online groups and a host volunteer agreement to set frameworks and guidelines for these newly formed spaces with the aim of community building, education and providing a conduit to inform SNU policy and procedures in the future.

What we are getting already is regular feedback from attendees in report form to NEC that they feel heard. That Spiritualism which has inclusiveness at its core is listening. We will be consulting with these groups on the Equality and Diversity Policy of the Union which is being reviewed extensively in 2023.



**What else is planned?** We will be working with the Head of Communications to produce a dedicated webpage for Equality, Diversity and Inclusion resources, teaching aids and links to groups, events and training. We will be working with DC for the views from churches on the policy and the support they would like within their communities. The same consultation will be carried out with our training facilities to ensure we best support the needs of those in training. We will provide future awareness training on issues such as Dyslexia, Autism, Unconscious Bias, Neurodivergence, Stroke, Vision and Hearing Impairment awareness.

Whilst there is work to be done, there is a great will to do the work within the Union and we thank all of our members for being a part of it.

# Working With Our Churches

The SNU thanks each and every volunteer at its churches.

We value our church presidents, we value our secretaries, and our treasurers and each and every committee member. We value our healers, our mediums and our visiting speakers. We especially value our volunteers who pour the tea, pass out song books, chat with new visitors, clean and make phone calls to members who haven't come along for a while to check if they're ok. Thank you. It's you who make the Union work and you who keep the doors of our churches open for members and would-be members. Community is where the heart is and the heart of the Union is its churches and all the wonderful volunteers that enable it. When someone walks through the doors of our churches for the first time it is you who starts the conversation on what it is to be a Spiritualist.

We don't disregard the hard work behind that first conversation. We know it's a difficult job. Running a church. The Rules for Churches are there to help, especially over sorting out how to run an AGM, accounts and admin issues. You may need help getting a committee together. You may need help on sourcing repairs, funding etc. Sometimes rules can be hard to navigate. For all these reasons and more we appointed our Church Relations Officer to help. Our Head of Governance now backs him up to provide extra legal support to churches. We also have our Head of Property who can help advise on repairs, renovations and compliance issues. If you've got a problem, or want some advice please make use of the resources available to you.

Feedback from churches who've asked for help from Matthew Mold, our Church Relations Officer include:

"Matthew was a great help when we formed our new committee. He really went out his way to support the church and get us back on track"

– Graham Pedley,  
President,  
Longton Church

"The help & information we received off Matthew, the CRC was great. It meant we could hold our AGM"

– Pauline Dorney,  
secretary,  
Little Ilford Church

"Our church was closed and in dire straits, Matthew has worked with us to ensure we now have funding in place to get the works done and open the church, he's been there for us through the entire journey"

- Andrew Grant, Treasurer,  
Portsmouth Progressive.

Some of the initiatives we have supported this year include:

Community, Foodbanks, Garden Projects, Bereavement and counselling services, Soup kitchens, Games, Group activities - churches from different District Councils uniting as one to provide services to their different communities and congregations which have been very successful and becoming annual.



# Warm Spaces

## Winter 2022/23

We asked if SNU churches could offer a warm space to members of the public this past winter. Our churches didn't need us to remind them of the cost of heating and we knew some in our communities would be struggling. There was a UK wide request by government to organisations asking if they could provide spaces people could go to for warmth and comfort and it was felt the SNU could help. We offered funds to churches towards the costs of heating with help to advertise and promotion on social media.

And our churches took us up on the offer! Many churches opened up this past winter, gave to their communities and helped to keep the costs down for home heating bills. What we found was the project delivered more than just physical warmth, it also created an extra social space and spiritual warmth for people that might be lonely or troubled and suffering for many reasons not just the rising cost of living.



### Here are some of the comments from our Churches and Members Captured from Social Media:

"We at Newmarket are in rented premises so we can't open up more, but every 3rd Sunday we have a Feast of Friendship. People bring food to the table which we share afterwards, a good natter and a catch up. It is advertised on here (I know not everyone has a computer), though we would love more people to join us. It's only for an extra hour and a half after the service but it's a great way to build the community spirit and friendships."

"It's a brilliant idea. Bury/Attic Project are already registered as a warm space with Bury Council. I hope more Churches take it up"  
Bury Spiritualist Centre

"Well done Crewe you are a prime example of what our churches should be doing and in the name of Spiritualism and humanity."

"Well done Chester church. A credit to Merseyside and N Wales District Love to see so many get involved ...thank u"

"It is a lovely church to visit and the people so friendly so pass the news around. Many thanks to Crewe church and it's committee"

"Fenton Spiritualist Church are offering this. They have combined it so that it takes place when their daytime healing does, so it is being offered when the doors are already open"

"Yes it's wonderful to hear of so many SNU churches offering this facility. Its lovely to see this happening"

"We do offer people to stay after Sunday service for a chat and refreshments in a warm environment plus our coffee morning Saturdays where we are open for all to come and we provide board games etc. Mondays we have an art class and invite people to stay have a drink and chat and stay for healing. It's much needed"  
- Paignton Spiritualist Centre





# What's Ahead in 2023

Input from Adam Berry,  
OM1 Trustee NEC  
and Matthew Mould,  
Church Relations Officer

## Help

Helping churches with more initiatives and fundraising 'can do' activities rather than the 'can't do' approach.

## Promote

To generate more community interest with church committees with interviews and show casing good news and best practice.

## Communicate

Helping to improve communication with DC and Church, to help DCs and Churches show case their own achievement's to their members and congregations.

## Training

Our Church Relations Officer has produced a series of short training videos for Treasurers, these are accompanied by downloadable resources and presentations. They are designed to assist new Treasurers in understanding the role and how to put together their monthly report, accounts and what records they need to keep.

## Property Management & Compliance

Don't forget – we now have a Head of Property, Andy Foley with a wealth of repairs, compliance and property management experience to assist you. Andy is starting to automate forms such as fire risk assessments which will be rolled out to help you with compliance issues.

### Here's some feedback from churches:

"I found the online training videos a great help as I am new to the role, they really helped me understand what was needed." – *Paul Jenkins, Treasurer, Ferndale SC*

"The online videos were really useful easy to understand and gave clear advice." – *Susan Cotterill, Treasurer, Congleton SC*

We plan to develop a similar set of videos for Secretaries as well as putting together an AGM pack that we can send out to secretaries each year ahead of the AGM. More help for churches that are in support, as well as reviewing the Support Officer training. Zoom meetings with support officers to ensure they get what they need to do the job, it's also an opportunity to raise any questions, put forward ideas, share good practice and pick up an common themes. Regular meetings with churches for knowledge sharing, positive change and sharing good practice.

# Education & Exponents Committee

Input from Richard Cuthbert EE Director

One of the priorities of EE Comm in the past year has been to focus on the providing clarity for education and assessment practices and processes. As well as providing transparency across the board, it is hoped that these changes will help to give those within SNU the education system a sense of empowerment and clarity to move forward in the completion of education and awards.

The Education & Exponents Committee continue to operate the prospectus document as a working document as an ongoing project. The Committee have developed and updated the prospectus document to ensure contradictory information and anomalies are corrected. The updated prospectus also includes clearer information about assessment criteria to give clarity to candidates and to help ensure consistency within the assessment and assessors views, while aiding transparency. This includes the outlining examples of what constitutes correction or fail points during assessments

In the past year there has been a focus on the recruitment and training of Assessors, 9 new qualified Assessors have been assessed and awarded their CSNU(a). EE Comm welcome applications from suitably qualified and experienced individuals, there is no fee for training due to the contribution being made to the work of the Union, however there is a final assessment board fee. The current cohort of Assessor training have provided feedback that the training has been valuable, rewarding and empowering.

It is recognised that some of our learners require support in helping them to work towards their individual educational ambitions. For those who may require financial support to complete education and training within the SNU, work is underway to finalise the bursary application system to make this easier to access and a simplified process. Where learners may have specific needs to enable them to access and complete education and training, extensive work is being undertaken, and is nearing completion, for specific policies and practices to be put into place to support these learners and make appropriate adjustments where possible.

There is a focus on updating of course material to reflect current practices and modernisation of terminology, this is an ongoing project.

An ongoing review of teacher training at diploma level to professionalise and raise standards of the award is taking place. The continuous training of those within the teacher training system within the SNU will help to not only ensure a strong body of suitably trained and qualified individuals to deliver teaching, but also help to raise standards within our movement going forward.

The Education and Exponents Committee aim to continue to facilitate the progression of education and training offered within the SNU, building on existing strong foundations, but aspiring to be progressive in making our offering accessible, relevant, and appealing to existing and future learners.





# Keeping Everyone Safe



Input from Julia Almond, Vice President SNU

It is a visible way of demonstrating our commitment to the Seven Principles, in particular The Brotherhood of Man and Personal Responsibility.

Providing a safe and welcoming environment in our Churches and for all our members and visitors is a major priority for the SNU.

We have established a partnership with an independent Christian safeguarding charity Thirty-One Eight who have national recognition for their work particularly with religions and charities. Thirty One Eight provides safeguarding advice, guidance and training to support us as we implement our safeguarding strategy.

Our safeguarding policy has been reviewed and updated.

A central safeguarding team has been established with membership from key members of staff and the Ministry.

Trustee training has been taken by members of the NEC and some members of National Council.

DBS checks are underway for the NEC and members of the Ministry.

All members of the Ministry are taking a safeguarding course which is CPD accredited.

Some members of the Ministry and key members of staff have opted to do additional 31:8 training as Safeguarding Coordinators.

A network of District Safeguarding Coordinators who are trained members of the Ministry has been set up to support our Churches.

A safeguarding poster and summary for Churches has been produced.

Churches have been requested to identify a lead trustee for safeguarding on the committee.

The Church Safeguarding Commitment has been produced.

A confidential database of safeguarding issues will be kept at Head Office.

All new award holders will take 31: 8 Gateway on-line safeguarding training as part of their studies.

We are developing an Introduction to Safeguarding film for our church committees.

# Key Safeguarding Points for everyone working within the SNU

## Safeguarding is everyone's responsibility

The SNU's policy sets out how we will work together to help keep our people and our places safe for all. You can find this policy by going to our website at [www.snu.org.uk](http://www.snu.org.uk)

There are many different types of abuse. If you see or hear something which makes you worried that someone is at risk of harm then you must record it and report it

There is a District Safeguarding Coordinator who is a member of the Ministry for each District to help and support you

There is a Central Safeguarding Team which can also support you in reporting concerns and getting help. You can email them on [safeguarding@snu.org.uk](mailto:safeguarding@snu.org.uk)

If you have concerns outside of office hours and cannot contact either the Central team or your District Coordinator we have access to a telephone help line run by a safeguarding charity Thirtyone:eight.

Remember, if you have any urgent concern about someone's safety then contact the Police on 999 or Social Services immediately. You can find your local number on the internet.

**If you need advice on this or don't have access to the internet, call Thirtyone:eight You can reach them on 0303 0031111**

Thank you to everyone who takes the time to help keep others safe

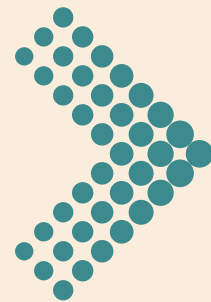


# ONE UNION ACTION PLAN UPDATE

You asked the NEC in 2021 to review our strategic policy. Following the SWOT analysis, we structured a Five-Year Action Plan to guide us on the changes our members want. Significant progress has already been made with delivering the priorities identified. We plan to have a busy 2023 continuing the work you have asked for. To update you on work so far:

## PRIORITY

**Promote the religion and religious teachings of Spiritualism**



## PROGRESS

The roles of Ministry have been reviewed

A Spring Ministerial Congress was held with workshop on prayer

Book clubs held every month

New initiatives being scoped for philosophy explorations

## PRIORITY

**Promote Spiritualist Healing**



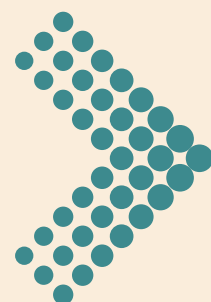
## PROGRESS

National meeting on healing held in person 26 Nov exploring new initiatives

Healing code of conduct updated

## PRIORITY

**Further develop Spiritualist Education**



## PROGRESS

Update of pathway to Ministry

New M1 course produced with training and student handbooks

Officers handbook produced

DC and church weeks built into the programme at AFC

Deputy manager appointed at AFC

Safeguarding training for members of the Ministry

Successful face to face Open Week at Arthur Findlay College

New courses at the Barbanell Centre

## PRIORITY

**Provide support and training for our Churches**



## PROGRESS

Financial support for Churches offered

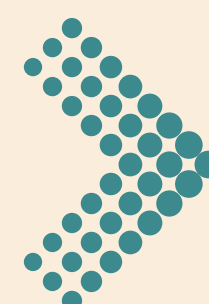
Spotlight on Churches: Regular celebrating of achievements of Churches on social media

New Church Relations Officer to support churches

Property Manager appointed with compliance and buildings management expertise

## PRIORITY

**Increase Individual Membership**



## PROGRESS

On-line meetings established for IMs

New strategy for IM support

Amnesty for IMs held

On-line meeting for overseas IMS held

Fb page for IMs established

Letter sent to lapsed IMs

## PRIORITY

**Raise the profile of Spiritualism locally, nationally and internationally**



## PROGRESS

Successful warm bank strategy

Establish community hubs in some Churches

Appointment of Communications Officer

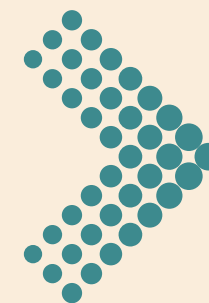
Communications strategy developed

Communication with MPs and Secretary of State on Interfaith matters

Attendance at Cenotaph on Remembrance Sunday

## PRIORITY

**Ensure high standards of governance**



## PROGRESS

New Head of Governance post appointed

Service Agreement with 31:8 on safeguarding

Reviewed and updated safeguarding policy

Roll out of safeguarding training of the Ministry

Review of complaints procedure

Payroll software purchased

Diversity and inclusion meetings held

Central Safeguarding Team established



# KEY PRIORITIES FOR 2023

<b>PRIORITY</b> <b>Promote the religion and religious teachings of Spiritualism</b>		<b>PLANNED ACTION</b> MDC : Develop book of inspirational writings
<b>PRIORITY</b> <b>Promote Spiritualist Healing</b>		<b>PLANNED ACTION</b> National meeting on healing planned Healing representation on EE committees improved Healing to be featured in Peace Walk and AGM
<b>PRIORITY</b> <b>Further develop Spiritualist education</b>		<b>PLANNED ACTION</b> Continue to update education courses Build in safeguarding training for prospective award holders
<b>PRIORITY</b> <b>Provide support and training for our Churches</b>		<b>PLANNED ACTION</b> Design training for officer roles in churches Create short videos of Returns, Accounts and running AGMs Additional support for Church improvement grants Establishment of District Safeguarding Coordinators

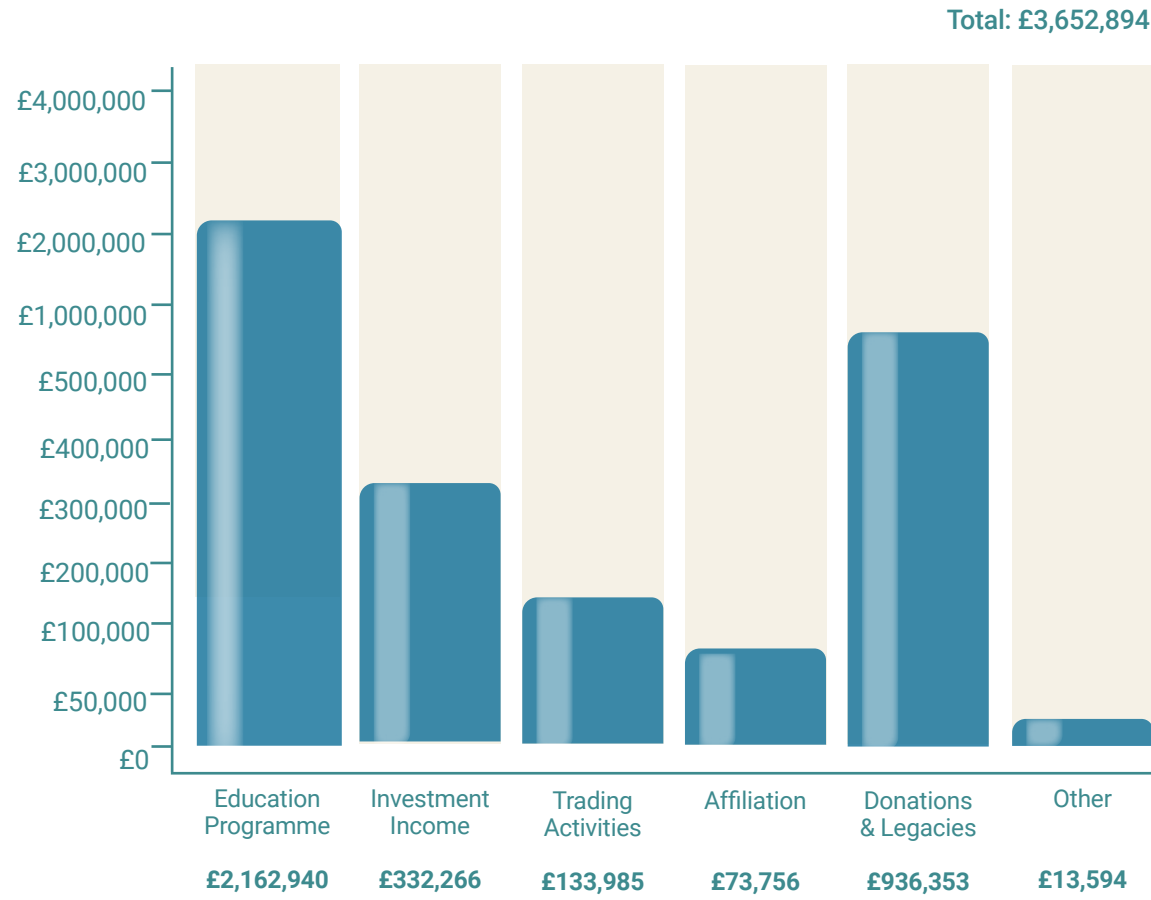
<b>PRIORITY</b> <b>Increase Individual Membership</b>		<b>PLANNED ACTION</b> Continuation of exclusive IM online meetings to celebrate & engage members. Meeting with newly appointed DC IM Reps to share good practice OM appointment to NEC to support IM membership Skills audit of IMs
<b>PRIORITY</b> <b>Raise the profile of Spiritualism locally, nationally and internationally</b>		<b>PLANNED ACTION</b> Review and update the website Consider standard format for Church Facebook sites Develop additional online materials
<b>PRIORITY</b> <b>Ensure high standards of governance</b>		<b>PLANNED ACTION</b> Implementing Church safeguarding commitment Review of procedures and policies Expert support to committees on legal and governance issues Review and update internal financial controls





# OUR FINANCES

## INCOME



### Church Affiliation Fees

The Church affiliation fees due on 1st January 2022 continue to be received from Churches and at the year-end income from the fees represented £39,350 (2021 £40,973) of Union total income. These funds are used to fund the support from head office which is provided to our affiliated bodies and membership. In addition, Churches in Sole Trust pay £100 per annum and when Churches' properties are bought and sold, the Union levies a Trust Property management fee, which goes towards covering the costs of the Union's Trust Property operations in supporting our Churches.

### Members' Subscriptions

The Union was pleased to note that members continue to support the SNU by renewing their individual membership when they become due and would like to take the opportunity to thank members for their support. Including membership fees paid to SNUi, membership subscriptions achieved an income of £82,597 in 2022 (2021 £78,901).

### Education

The reopening of the Arthur Findlay College in March 2022 has resulted in an increase of income derived from education to £2,162,940 (2021 £817,568). A reduction in the number of students able to be accommodated within the College in addition to reopening part way through the accounting period meant that income did not



return to pre-pandemic levels. Restrictions on the capacity at the College have now been lifted and it is expected that this will be reflected in the Union's accounts in 2023. The Union has continued to offer online content to all members including services of worship, education courses, healing, readings, and training. This has generated a new income stream for the Union, and it is planned to continue to make available a varied programme going forwards. Membership of SNUi has decreased during the year as churches reopened but remains higher than 2019 as members continue to take advantage of the wide range of classes and services available. In addition, there has also been a reduction in uptake of Education and Exponents courses and training.

Investment Income

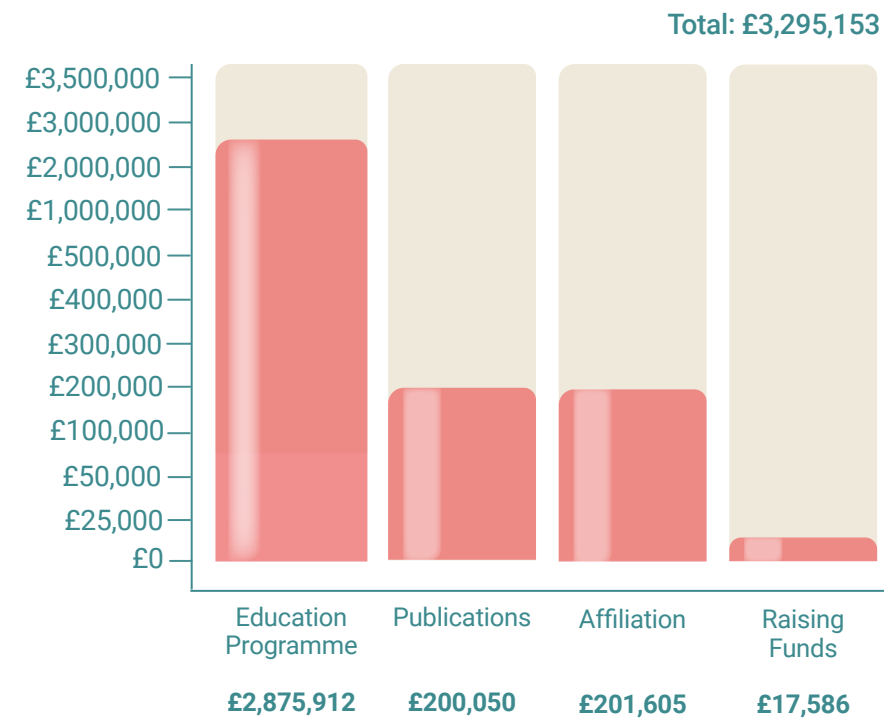
2022 proved to be a challenging year as global conditions including the war in Ukraine, rising interest rates and high inflation were a source of anxiety amongst investors. The gains made of £730,910 during 2021 were reversed resulting in a loss of £801,379 in 2022. Dividend income held steady producing an income of £193,382 in 2022 against £186,715 in 2021. In order to support the cashflow of the Arthur Findlay College £200,000 was withdrawn from the investment portfolio during the year, and this will have had a negative effect on the level of dividends paid. The Union remains committed to its investment policy as a long-term investor with a fully diversified portfolio investing in a range of international economies and despite the present weakness of equity prices we are confident that prices will settle and continue to offer good value once world economic turbulence reduces.

Property rental Income

The rental income from properties in 2022 was £76,405 compared to £80,838 in 2021. All the Union's rental properties continue to be managed on our behalf through professional agents.



EXPENDITURE



The total expenditure during the year increased significantly to £3,295,153 (2021 £2,231,696) due to the start-up costs related to reopening of the Arthur Findlay College. Staff reductions during 2020 meant that recruitment of extra personnel was required to ensure that the College was staffed appropriately. In addition, all stock including consumables for the College needed to be replaced.

Support costs rose to £856,943 compared with £729,499 in 2021 as a result of the impact of the reopening of the Arthur Findlay College as well as inflationary pressures on all overheads for the Union. However, when compared to pre-pandemic levels support costs are in line with expectations for the charity running at normal capacity.

The total employee benefits of the 5 key management personnel increased to £259,738 (£258,579 2021). The effect of continuing to make SNU meetings virtual during the year for most committees continues to help control our costs with no charges for travel or accommodation and of course this policy also serves to help reduce the Unions carbon footprint as part of our on-going concern and care for our environment. Committee expenses for the year totalled £15,925 (2021 £13,422).

Despite an intention to hold an in-person AGM during the year, the SNU took the decision to once again hold a virtual event which was considered to be a success, with increased member and delegate engagement. The cost was £7,592 (2021 £7,206). The AGM in 2023 will be an in-person meeting in Norwich whilst also allowing all interested parties to participate virtually once again.



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# INVESTMENTS AND RESERVES

The financial objective of the investment portfolio, as stated in the SNU's Investment policy statement, is to maintain the real value of the assets while generating a stable and sustainable return to help fund the charity's activities over the medium- to long-term in order to secure the activities of the Union for the future.

The investment objective is to generate an income in line with inflation.

The SNU's assets are invested broadly in line with its aims where possible. Specifically, the Trustees do not invest in companies that are involved in armaments, the production of tobacco, or pornography with directly held securities. The brokers adopt a responsible approach to risk management with agreed levels of risk which are reviewed on a twice-yearly basis with Brewin Dolphin.

The Union's brokers, Brewin Dolphin, have discretionary authority to buy and sell stocks within the portfolio without reference to the Trustees. This policy is reviewed at six-monthly intervals by the Financial Director and President meeting with the brokers and these meetings are reported back to the Finance Committee and the Board. All shares within the portfolio are reviewed regularly by the brokers, taking account of the considerable research resource they have at their disposal, and the portfolio continues to be managed to meet the risk criteria set by the Finance Committee, which over time mitigates the risk within a balanced portfolio as a whole. Reserves help us prepare for the risk of unseen emergency or need for funds and also enable us to plan for future asset purchases to help us deliver the charity's objects. The charity tends to utilise income from the portfolio; however, capital may only be utilised in certain circumstances.

The total value of reserves held as at 31st December 2022 is £16,952,328 (2021 £17,250,966).

Details of designated funds are included in note 21.

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# LEGACIES & DONATIONS

During 2022 the Union received legacy donations of £936,353 (2021 £1,135,329). Included in this figure are the assets of churches which closed within the accounting period and which are held in the SNU Suspense account in accordance with the conditions of the associated Trust Deeds.

The Union have available a booklet, 'Leaving a Gift in your Will to Spiritualism', which is available digitally through all SNU websites and provides guidance on how to leave a legacy to support either the Union or one of its Churches. In addition, we have received £ 25,977 (2021 £34,707) in donations of small amounts, and many thanks to those members who contributed in this way. Every donation, no matter how small, is helpful!

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# FUNDRAISING

The charity engages in fundraising activities with the general public in the form of accepting donations. The Trustees note the obligations of the Charities (Protection and Social Investment) Act 2016 and the Code of Fundraising Practice issued by the Fundraising Regulator and report:

- Third parties such as professional fundraisers or commercial participators are not used to assist with fundraising
- The charity received no complaints in this year regarding its fundraising practices
- We do not petition or make direct approaches for fundraising purposes and place no pressure on individuals, vulnerable or otherwise, in the course of or in connection with fundraising for the charity. The main source of our donations comes from our healing activities and our visitors and it is always made clear that donations are voluntary
- We monitor our fundraising activities by keeping records of donations received and ensuring safe money handling practices are in place to keep donations secure prior to banking.

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# FOUNDATION FUND

When the Foundation Fund was established, a target of £1 million was set and this target remains in place. These funds are held in quoted investments and cash with a value of £603,357 (2021 £714,240).

Gift Aid is reclaimed where possible for all donations received from taxpayers under prevailing UK tax law.

The Arthur Findlay College has investments with a market value of £3,025,755 (2020 £3,631,923).

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# RESERVES POLICY

The SNU have numerous reserves within their balance sheet. Some of these reserves have restrictions placed on them from external sources (Restricted Funds). This is usually where funds have been donated from a third party for use in a specific way. There are also other reserves which have been appropriated or earmarked for a specific purpose (unrestricted reserves). The details of these reserves are at Note 21.

This leaves the Union with a General Fund Reserve, which the NEC can earmark for a specific purpose, based on the likelihood of something taking place in the near future or retain as General to cover for any unexpected events, such as costs the pandemic. The General Fund Reserve currently stands at £2.76M (2021 3.6M). The NEC considers this to be appropriate to cover any downturns in income/donation to the charity or unexpected expenditure in the near future.

During the year the NEC has worked on its strategic plan to identify ways to achieve its objectives and to review current practices. As a consequence of the review, the charity has engaged personnel into key roles within the organisation. They are working closely with the Board to plan for the future of Spiritualism and those plans will enable the charity to understand their funding requirements. The reserves held will be reviewed as part of this process for their appropriateness.

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# SUSPENSE ACCOUNT

From time to time SNU Churches held in Sole Trust are closed and sold where it has not been possible to form a new Committee to run the Church. Once a Church property is sold the assets from the Church are added to the Union’s suspense account, minus any property management fees, outstanding bills, legal fees, etc.

These funds are then held in suspense for a period of six years, before they are moved to Aged Suspense. The six-year period commences from the formal date of church closure as ratified by the National Executive Committee.

However, new Churches, and in some cases existing Churches (depending on their Trust Deed) that are established within a three-mile radius of the closed Church, are entitled to apply to the Union for a grant from suspense funds within the six-year period. Once funds are moved into Aged Suspense the Union can apply these at its discretion for the furtherance of Spiritualism in a variety of ways.

Currently the suspense account holds funds from the sale of the following Church properties:

- Walthamstow Lyceum
- Barrow
- Cirencester
- Rochester Square
- Wembley
- Solihull
- Peterborough
- Skelmersdale
- Leicester
- Battersea

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# PRINCIPAL RISKS & UNCERTAINTIES

The Trustees review the risk management strategy twice-yearly and has put in place systems and procedures to mitigate risks identified.

The major risks the Trustees agree that the Charity faces as of December 2022 are:

**Cost of living crisis**  
Grants towards utility costs have been made available to churches and the Trustees work to maximise income and reduce liability and expenditure where reasonable to do so

**Governance**  
A new Head of Governance has been appointed to advise on Charity, Company and UK laws and governance requirements to ensure compliance.

**Pandemic**  
The trustees note that future public health crises may be possible. Disaster recovery plans were implemented, stress tested and refined during Covid-19 and remain in place for future need.

**Continuity**  
Additional staffing resource has been put in place to support the work of trustees and volunteers.

**Membership declining**  
The trustees have put in place initiatives such as a fixed term amnesty for returning members, Open Week at AFC returned to in person in 2022 and new initiatives continue to be refined and rolled out.



# PLANS FOR 2023-2024



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## EVENTS

We are pleased to say that in person events came back on the agenda in our churches in 2022 and the trend looks set to continue into 2023-24. The 2022 Annual General Meeting was planned to be held in person at the Holiday Inn in Norwich for a hybrid event on 22-24 July 2022. It was eventually decided that this event would be held online only and was well supported. The 2023 Annual General Meeting will take place in person on 14/16 July at the Holiday Inn Hotel in Norwich. This is the first time in three years that we will be getting together in person. We have learned a great deal on how to provide virtual AGMs from our experience in recent years during the pandemic and are now able to provide a hybrid event which we hope will meet the needs of a wider range of our members than ever before. The Union has sourced a suitable external provider to manage our AGM circulation and to provide software to facilitate the voting at the meeting on the day. We are pleased to report that so far bookings for the AGM are at similar levels to bookings pre-pandemic and we hope that the event will be as well attended and appreciated as in previous years.

Again we were unable to hold a physical open week during 2022 at the Arthur Findlay College but the Virtual Open Week was well received. The first in person Open Week since pre-pandemic days was held in May 2023 at the Arthur Findlay College. The College and grounds looked amazing, the speakers and events were interesting and the event was extremely well attended. We were fortunate that our new Head of Communications publicized the event well and got excellent engagement and feedback from members of the public on social media. Bookings on courses continue to increase following the re-opening of our educational facilities at the beginning of 2022. The Peace Walk which was held virtually in 2022 is to be held at the National Memorial Arboretum on 1st July 2023 and plans are in place for the service, community teas and facilities required to support the event. We plan to put Healing at the heart of the day.

The Directors note that the accounts to end of year 2022 show a loss due to the disruption of the pandemic, the necessary closures and the breaks in courses and training on offer at the Arthur Findlay College and the Barbanell Centre. The Directors have made provision to accommodate potential discounts for repeat bookings on courses. Measures have been put in place to crystallize the figure related to this provision to ensure the impact does not carry on from year to year. From what we can see following re-opening our training centres, the signs are that there will be a good recovery in income from these ventures.

The Directors take the view that, given its strong reserves, the Union remains a going concern despite the impacts of Covid-19 and the turbulence in the UK and world economy following the war in Ukraine. As ever we will continue to review and manage our position as events unfold.

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## GOVERNANCE

The Spiritualists' National Union (SNU) is a company limited by guarantee, governed by its Memorandum and Articles of Association as amended 24th July 2021. It is registered as a religious charity with the Charity Commission and the Office of the Scottish Charity Regulator.

Following the passing of a motion by members at the 2020 AGM to adopt a gender-neutral set of Memorandum and Articles of Association a full set of gender-neutral Bye-laws was published in mid-2021.

The SNU is committed to the principles of the Charity Commission's Governance Code.

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# VOLUNTEERS

The Union is very involved in the community and is dependent on voluntary help to fulfil many of its key functions at all operational levels. The National Executive Committee, the NEC sub-committees, the Council and the district councils are all operated by volunteers, without whose dedication the Union would find it impossible to operate in all the areas it does.

To calculate the value of the contribution of several hundred people who give their time, energy and effort to the work of the Union freely throughout the country is very difficult and it would clearly run into many hundreds of thousands of pounds if their time had to be paid for at current commercial rates.

In addition to those who work within the Union, both at district and national level, many more hundreds of volunteers work tirelessly to run and maintain the national network of Churches and centers throughout the country. The Union pays tribute to their dedication and hard work to further the philosophy of Spiritualism within their local community.

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# APPOINTMENT OF TRUSTEES

The President and Vice-Presidents are elected in alternate years, the President and one Vice-President in one year, the other Vice-President in the alternate year, each serving for a term of two years. The election is by postal vote of eligible Church Representatives, Individual Members, Kindred Body Representatives and Pioneer Centre Representatives. The Financial Director is appointed biennially by the continuing or incoming President and Vice-Presidents as the case may be, in consultation with the outgoing President or Vice-Presidents, from among Individual Members who are full members of affiliated bodies and have been duly nominated for this office.

The Designated Directors are appointed annually by the continuing or incoming Officers of the Union, in consultation with the outgoing Officers, from among Individual Members who are full members of affiliated bodies and have been duly nominated for these offices. Ordinary Members are appointed annually by the National Executive Committee from among Individual Members who are full members of affiliated bodies.

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# TRUSTEE INDUCTION AND TRAINING

By the nature of the qualifications for office for election or appointment to the National Executive Committee any candidates will have some experience of working at both district and national level. Training and an induction procedure for trustees ensure that all new members of the National Executive Committee and the Council are aware of both the requirements and the responsibilities of holding office. The content of this training exercise will be kept under review to ensure that the directors of the company are apprised of relevant charity and company law, the content of the Memorandum and Articles of Association, committee procedures and decision-making processes and a review of the recent financial performance of the charity.

The Council Member to the National Executive Committee is elected annually by the members of the Council from among Councillors other than the Officers of the Union. All eligible members are circulated with invitations to nominate Trustees prior to the AGM, advising them of the positions to be filled and the names of the retiring Trustees. We now use our Church Relations Officer to oversee churches in support rather than assigning this work to a Trustee. When considering appointing Trustees, the National Executive Committee has regard to the requirement for any specialist skills needed within the different areas of the Union's work. The Trustees are all volunteers, with the exception of the President, which is a paid role.

Procedures for nomination provide an outline job description and an estimate of the time commitment involved in fulfilling the role.

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# MEMBERSHIP

There are seven classes of members as detailed in the Articles of Association, namely:-

- (a) the accredited representatives of Branches;
- (b) the accredited representatives of District Councils;
- (c) Church Representatives;
- (d) Kindred Body Representatives;
- (e) Pioneer Centre Representatives;
- (f) Individual Members;
- (g) Affiliate Members.

The board conducts a skills audit each year to ensure that we have a balanced skill set on the NEC; this helps us to identify areas where additional training is required. Trustees are encouraged to attend appropriate external training events where these will facilitate the undertakings of their role. Additional external specialist training is sourced as is deemed necessary. The Union also provides its Trustees with an online resource to ensure that their knowledge of the Union is current and appropriate.



# REMUNERATION OF KEY PERSONNEL

The key management personnel of the organisation are responsible for the day-to-day running of the charity and are listed on page 47 of this report.

The remuneration of key management personnel is reviewed annually to take into account inflation, performance and the employment marketplace and in line with the SNU remuneration policy. It has been agreed in 2023 for the charity to adopt a minimum of the Real Living Wage for all employees with a view to supporting our staff through difficult economic times.

The President's salary is reviewed every two years. The total aggregate remuneration of key management personnel is included in the notes to the accounts.

# BRANCHES

The Union presently has two Branches:-

**The Spiritualists' Lyceum Union**, with special responsibility for the education and training of the young, the Lyceum predates the Union and has a long and proud history of teaching the young within the movement;

**SNU International (SNUi)**, made up of subscribing members, some of whom are also Individual Members of the Union. At the end of 2022 SNUi subscribing members stood at 1,215 (2021 1,261). The Branch has a strong educational basis through the provision of teaching and tuition to members online. Membership is international and has already attracted support from around the world. SNUi helps address the requirement within the Union's Articles to provide missionary work and thus spread the philosophy and teaching of SNU Spiritualism well beyond the UK.

Individual Membership is relatively accessible at £26.00 p.a. There are also funds which may supply grants to individuals who cannot afford to pay this sum.

Anyone aged 18 or over may become an Individual Member of the company and there are currently 1555 full Individual Members



# ORGANISATION

The Board of Trustees (the National Executive Committee) administers the charity. The Board meets seven times each year; all meetings were virtual, using the Zoom platform.

**The structure of the Board is as follows:-**

**The Officers**

The President, who acts as an ambassador for the Union and Principal to the Arthur Findlay College and the Barbanell Centre;

Two Vice-Presidents, one of whom chairs the Collegiate and General Purposes Committee, and the other who chairs the Ministers Administration Committee and is the National Deputy Safeguarding Coordinator;

The Financial Director, who chairs the Finance Committee, which has oversight of the Trust Property work of the Union and other finance-related matters.

**Designated Directors**

The Education & Exponents Director, who manages and oversees the work of the Education & Exponents Committee and SNUi;

The Communications Director, who manages and oversees the work of the Publicity & Promotions Committee and special projects.

**Ordinary Directors**

Three Ordinary Directors, each with a portfolio:-

- 1. Focus on Philosophy and Church Relations
- 2. Individual Membership
- 3. Diversity, Inclusion and the Year of the Environment

**Council Director**

The Council Director creates a two-way link between the Council and the NEC.

**In attendance**

The Head of Governance, who attends all meetings of the Board.

**Sub-Committees**

In addition, the National Executive Committee has designated a number of sub-committees.

**The Council**

Following a motion at last year’s AGM the Council now meets four times each year and acts as the advisory body to the National Executive Committee and a vital link between the Union nationally, the districts and the Churches.

# 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. Each year the Union holds a Peace Service at the National Memorial Arboretum and delegates have attended from across the country in the name of peace. This service was held virtually in 2022 and attracted a large attendance, including many members from abroad. It will be held in person in 2023.

Spiritualist healing is open to all and is available at most of our 300 centers for a donation only. The Union runs a training program to develop spiritual healing mediums. Education courses are available to promote speakers and mediums. Weekly Church services are open to all. Our Churches and Centers provide comfort to those who have been bereaved and hire out rooms for use by public services, charities and other community groups. Our Ministry works within the community both to conduct official Spiritualist services but also in supporting prison and hospital chaplaincy and the well-being of individuals both within and without the movement.

Our commitment in 2022 to providing Warm Spaces during winter to the communities our Churches serve will continue in future years.

# DISTRICT COUNCILS

Local affairs within the UK are delegated to fourteen district councils, whose objects are to further the objects of the Union within their areas. Each district council is run by a Committee elected by the affiliated bodies and Individual Members within the district.





# TRUSTEES' RESPONSIBILITIES IN RELATION TO THE FINANCIAL STATEMENTS

The Trustees (who are also directors of the Spiritualists' National Union for the purposes of company law) are responsible for preparing the Strategic Report, the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice). Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and the group and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements the Trustees are required to:-

Observe the methods and principles in the Charities SORP 2015 (FRS 102);

Select suitable accounting policies and then apply them consistently;

Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business;

State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements.

Make judgments and estimates that are reasonable and prudent;

## Trustees' Responsibilities in relation to the Financial Statements

Addressing public benefit is integral to the work of the Union, as may be seen in this report. The Union provides resources and guidance to around 300 Spiritualist Churches and Centres which are affiliated to it. The dissemination of Spiritualist teaching and philosophy each week in our Churches provides benefit to a wide cross-section of society and promotes positive values and well-being. One of our key principles is the Brotherhood of Man and implicit within this is the importance of serving and helping others.

The Union and its Churches have supported other charities, including the Interfaith Network, Ukraine, Warm Banks and collecting for community food banks.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### Insofar as the Trustees are aware:-

The Trustees have taken all steps that they ought to have taken in order to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of Financial Statements may differ from legislation in other jurisdictions.

## AUDITORS

A resolution will be proposed at the Annual General Meeting that Price Bailey LLP be re-appointed as auditors to the charity for the ensuing year.

The above Trustees' and Strategic reports and attached financial statements were adopted by the Trustees at a meeting on 19th May 2023.



Jackie Wright  
President of the Spiritualists' National Union

# MANAGEMENT

## Directors and Trustees serving during 2022

The directors of the charitable company (the charity) are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

President	Jackie Wright
Vice President	Julia Almond
Vice President	Ann Dibben
Financial Director	Christine Bond
Communications Director	(Vacant)
Exponents & Education Director	Richard Cuthbert
Council Member	Jean Smart
Ordinary Member 1	Adam Berry
Ordinary Member 2	(Vacant)
Ordinary Member 3	Anne Marie Bond

## SENIOR STAFF

Responsible for the day-to-day running of the charity.

Head of Governance Property Manager General Manager (Administration) General Manager (Arthur Findlay College) General Manager (Barbanell Centre)	Jane Mars Andy Foley Rachael Loukes Tanya Fern Smith Seamus Davies
--	--

## AUDITORS

Price Bailey LLP,  
Tennyson House,  
Cambridge Business Park,  
Cambridge,  
CB4 0WZ

## REGISTERED OFFICE

Redwoods, Stansted Hall,  
Stansted Mountfitchet,  
Essex  
CM24 8UD

## BANKERS

Natwest Bank plc,  
7 North Street,  
Bishop's Stortford,  
Herts  
CM23 2TJ

## SOLICITORS

To be appointed

## STOCKBROKERS

Brewin Dolphin,  
9 Colmore Row  
Birmingham  
B3 2BJ



# Independent Auditor’s Report to the Trustees and Members of Spiritualists’ National Union

## Opinion

We have audited the financial statements of Spiritualists’ National Union (the ‘charitable company’) for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows, and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity’s affairs as at 31 December 2022, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006.

## Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor’s responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC’s Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees’ use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity’s ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

# Independent Auditor’s Report to the Trustees and Members of Spiritualists’ National Union (continued)

## Other information

The other information comprises the information included in the trustees’ annual report, other than the financial statements and our auditor’s report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees’ Report (incorporating the directors’ report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees’ Report has been prepared in accordance with applicable legal requirements.

## Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees’ Report.

We have nothing to report in respect of the following matters in relation to which the Charities Accounts (Scotland) Regulations 2006 (as amended) and the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees’ remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or

**Independent Auditor’s Report to the Trustees and Members of Spiritualists’ National Union (continued)**

**Matters on which we are required to report by exception (continued)**

- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies’ exemptions in preparing the directors’ report and from the requirement to prepare a strategic report.

**Responsibilities of trustees**

As explained more fully in the trustees’ responsibilities statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor’s responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under the Companies Act 2006 and report in accordance with regulations made under those Acts.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

We gained an understanding of the legal and regulatory framework applicable to the charity and how it operates and considered the risk of the charity not complying with the applicable laws and regulations including fraud in particular those that could have a material impact on the financial statements. This included those regulations directly related to the financial statements. In relation to the charity this included employment law, financial reporting and health & safety.

**Independent Auditor’s Report to the Trustees and Members of Spiritualists’ National Union (continued)**

**Auditor’s responsibilities for the audit of the financial statements (continued)**

The risks were discussed with the audit team and we remained alert to any indications of non-compliance throughout the audit. We carried out specific procedures to address the risks identified. These included the following:

- We reviewed systems and procedures to identify potential areas of management override risk. In particular we agreed the financial statements to underlying records, and we carried out testing of journal entries and other adjustments for appropriateness
- We reviewed minutes of Trustee Board meetings,
- We reviewed any correspondence with the Charity Commission and the procedures in place for the reporting of any incidents to the Trustee Board including serious incident reporting.
- We reviewed the risk management processes and procedures in place including a review of the risk register.
- We made enquiries of management and officers of the charitable company regarding laws and regulations applicable to the organisation and and discussed whether there had been any known breaches of laws and regulations in order to consider any possible further considerations or impact upon the charity.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council’s website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor’s report.



## Independent Auditor's Report to the Trustees and Members of Spiritualists' National Union (continued)

### Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006, and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Helena Wilkinson*

Helena Wilkinson BSc FCA DChA (Senior Statutory Auditor)  
for and on behalf of  
**PRICE BAILEY LLP**  
Chartered Accountants  
Statutory Auditors  
Tennyson House  
Cambridge Business Park  
Cambridge  
CB4 0WZ

Date: 14th June 2023

## THE SPIRITUALISTS' NATIONAL UNION

### STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2022

		Unrestricted			2022	2021
	Note	General £	Designated £	Restricted £	Total £	(restated) Total £
<b>Income from:</b>						
Donations and legacies	2	29,878	906,206	269	936,353	1,135,329
Charitable activities:						
Affiliation income	3	73,756	-	-	73,756	67,394
Educational programmes	4	2,161,050	-	1,890	2,162,940	817,468
Other trading activities	5	133,858	-	127	133,985	210,396
Investment income	6	311,912	11,400	8,954	332,266	318,598
Other income	7	10,930	2,614	50	13,594	177,600
<b>Total income</b>		<b>2,721,384</b>	<b>920,220</b>	<b>11,290</b>	<b>3,652,894</b>	<b>2,726,785</b>
<b>Expenditure on:</b>						
Raising funds	8	14,926	2,660	-	17,586	117,462
Charitable activities:						
Affiliation	8	197,928	-	3,677	201,605	87,718
Educational programme	8	2,751,237	124,366	309	2,875,912	1,951,918
Publications	8	200,050	-	-	200,050	74,598
<b>Total expenditure</b>		<b>3,164,141</b>	<b>127,026</b>	<b>3,986</b>	<b>3,295,153</b>	<b>2,231,696</b>
<b>Net (expenditure) / income for the year before investment gains/ (losses)</b>		<b>(442,757)</b>	<b>793,194</b>	<b>7,304</b>	<b>357,741</b>	<b>495,089</b>
Net gains on investment properties	15	145,000	-	-	145,000	-
Net (losses) / gains on investments	16	(414,951)	(277,559)	(108,869)	(801,379)	730,910
<b>Net (expenditure) / income for the year</b>		<b>(712,708)</b>	<b>515,635</b>	<b>(101,565)</b>	<b>(298,638)</b>	<b>1,225,999</b>
Transfers between funds	20	231,729	(232,360)	631	-	
<b>Net movement in funds</b>		<b>(480,979)</b>	<b>283,275</b>	<b>(100,934)</b>	<b>(298,638)</b>	<b>1,225,999</b>
<b>Reconciliation of funds:</b>						
Total funds brought forward		6,525,982	9,859,943	865,041	17,250,966	16,399,445
Prior year adjustment	28	-	-	-	-	(374,478)
<b>Total funds carried forward</b>		<b>6,045,003</b>	<b>10,143,218</b>	<b>764,107</b>	<b>16,952,328</b>	<b>17,250,966</b>

The statement of financial activities includes all gains and losses recognised in the year.  
All income and expenditure derive from continuing activities.  
The notes on pages 57 to 80 form part of these accounts.

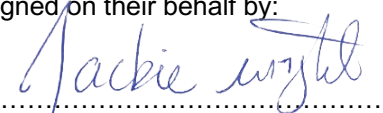
## THE SPIRITUALISTS' NATIONAL UNION

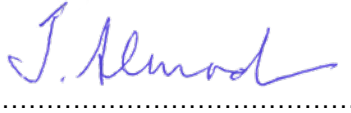
### BALANCE SHEET AS AT 31 DECEMBER 2022

	Notes	2022 £	2021 (restated) £
<b>FIXED ASSETS</b>			
Tangible fixed assets:			
Freehold land and buildings		4,897,719	4,986,116
Fixtures, fittings and equipment		51,309	65,401
	14	4,949,028	5,051,517
Investments	16	8,575,702	8,871,433
Investment properties	15	3,285,000	3,140,000
<b>TOTAL FIXED ASSETS</b>		<b>16,809,730</b>	<b>17,062,950</b>
<b>CURRENT ASSETS</b>			
Stocks	17	67,516	90,776
Debtors	18	146,070	142,347
Cash at bank and in hand		806,580	604,491
<b>TOTAL CURRENT ASSETS</b>		<b>1,020,166</b>	<b>837,614</b>
<b>LIABILITIES</b>			
Creditors: amounts falling due within one year	19	(877,568)	(649,598)
<b>NET CURRENT ASSETS</b>		<b>142,598</b>	<b>188,016</b>
<b>TOTAL NET ASSETS</b>		<b>16,952,328</b>	<b>17,250,966</b>
<b>THE FUNDS OF THE CHARITY:</b>			
Restricted funds	20	764,107	865,041
Unrestricted funds:			
General fund	20	2,864,026	3,345,005
Revaluation reserve	20	3,180,977	3,180,977
Designated funds	20	10,143,218	9,859,943
Total unrestricted funds		16,188,221	16,385,925
<b>TOTAL FUNDS</b>		<b>16,952,328</b>	<b>17,250,966</b>

The attached notes on pages 57 to 80 form part of these financial statements.

The financial statements were approved by the Board of Trustees on 19 May 2023 and signed on their behalf by:

  
Minister Jackie Wright, President

  
Minister Julia Almond, Financial Director

Registration No. 00071661 (England and Wales); Charity No. 261898; Scottish Charity No: SCO41714

## THE SPIRITUALISTS' NATIONAL UNION

### STATEMENT OF CASHFLOWS FOR THE YEAR ENDED 31 DECEMBER 2022

	Notes	2022 £	2021 £
<b>Cash Flows from Operating Activities</b>			
Net cash provided by / (used in) operating activities	22	450,141	(761,981)
<b>Cash Flows from Investing Activities</b>			
Dividends interest and rents from investments		269,786	290,292
Purchase of tangible fixed assets	14	(12,189)	(1,783)
Purchase of investments	16	(1,802,207)	(794,112)
Proceeds from the sale of investments	16	1,128,057	823,405
<b>Net Cash Flows from Investing Activities</b>		<b>(416,553)</b>	<b>317,802</b>
<b>Change in cash and cash equivalents in the year</b>		<b>33,588</b>	<b>(444,179)</b>
<b>Cash and Cash equivalents brought forward</b>		<b>804,937</b>	<b>1,249,116</b>
<b>Cash and cash equivalents carried forward</b>	23	<b>838,525</b>	<b>804,937</b>

The notes on pages 57 to 80 form part of these accounts.



## THE SPIRITUALISTS' NATIONAL UNION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

#### 1 Accounting policies

The principal accounting policies adopted, judgements and key sources of estimation uncertainty in the preparation of the financial statements are as follows:

##### a) Basis of preparation

The financial statements have been prepared in accordance with 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) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102), the Companies Act 2006 and the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

The charity meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes. The accounts are stated in pound sterling and rounded to the nearest pound.

##### b) Accounting for branches

These financial statements fully incorporate the results of the following branches of the Spiritualists' National Union:

The Spiritualists' National Union Head Office  
The Arthur Findlay College  
The Fourteen District Councils of the Spiritualists' National Union  
The Suspense Investment Account  
Sundry Trust Funds  
Spiritualists' National Union International  
The Barbanell Centre- Stafford  
The Spiritualists' Lyceum Union

##### c) Legal status of the Charity

The charity is a company limited by guarantee, with no share capital and is incorporated in England and Wales (registration number 00071661). It has registered with the Charity Commission in both England and Wales (charity number 261898) and Scotland (charity number SCO41714. The registered office is Redwoods, Stansted Hall, Stansted Mountfitchet, Essex, CM24 8UD.

In the event of the charity being wound up, the liability in respect of the guarantee is limited to 50 pence per member of the charity. The membership comprises Church Representatives, Individual Members, Kindred Body Representatives and Affiliate Members, details of the numbers of total members are included in the Trustee's Report.

## THE SPIRITUALISTS' NATIONAL UNION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

#### 1 Accounting policies (continued)

##### d) Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern. Trustees have made the decision to invest some of the current assets over the years into listed investments and investment properties which return a better income. These can be sold should this become necessary. The Spiritualists' National Union is cognisant that the threat of Covid-19 and the restrictions placed on the nation has, and will continue to have, an impact on the running of the charity. The Board has completed a comprehensive review and is confident of the SNU's ability to continue as a going concern for a period of at least 12 months from the date of signing these accounts. As such, they continue to adopt the going concern basis of accounts in the financial statements.

##### e) Fund accounting

Unrestricted funds are available to spend on activities that further any of the purposes of charity. Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose.

Restricted funds account for situations where a donor requires their donation must be spent on a specific purpose or where funds have been raised for a specific purpose. The aim and use of each material designated and restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

##### f) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Where income has related expenditure (as with fund raising or contract income), the income and related expenditure are reported gross in the Statement of Financial Activities.

Donations, grants and income from Church Affiliation fees and Trust Property Church fees are recognised when receivable. In the event that a donation is subject to fulfilling performance conditions before the charity is entitled to the funds, the income until either those conditions are met in full, or their fulfilment is wholly within the control of the charity is deferred and not recognised and it is probable that those conditions will be fulfilled in the reporting period. Income from Gift Aid tax reclaims is recognised for any donations with relevant Gift Aid certificates recognised in income for the year. Any amounts of Gift Aid not received by the year end are accounted for in income and accrued income in debtors.

For legacies, entitlement is taken on a case by case basis as the earlier of the date on which: the charity is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the charity that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution. If the legacy is in the form of an asset other than cash or an asset listed on a recognised stock exchange, recognition is subject to the value of the asset being able to be reliably measured and title to the asset has passed to the charity. Where legacies have been notified and the charity is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income received in advance for a future fundraising event or for visitor fees received in advance of an event are deferred until the criteria for income recognition are met.

## THE SPIRITUALISTS' NATIONAL UNION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

#### 1 Accounting policies (continued)

##### f) Income (continued)

Interest on deposit funds held is included when receivable and the amount can be measured reliably by the charity which is normally upon notification of the interest paid or payable by the bank. Dividends are recognised once the dividend has been declared and notification has been received of the dividend due. This is normally upon notification by our investment advisor of the dividend yield of the investment portfolio. Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

Sponsorship from events, fundraising and events registration fees are recognised in income when the event takes place. Trading income is recognised on point of sale for both donated and purchased goods.

##### g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis under the following headings:

Costs of raising funds are those costs incurred in attracting voluntary income and those incurred in fund raising and investment managers' costs.

Expenditure on charitable activities includes expenditure associated with the administration function of the Union, education programme, trust property, publications, ministry, and governance costs and include both the direct costs and support costs relating to these activities.

Redundancy and termination costs are recognised as an expense in the Statement of Financial Activities and a liability on the Balance Sheet immediately at the point the charity is demonstrably committed to either:

- Terminate the employment of an employee or group of employees before normal retirement date; or
- Provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

The charity is considered to be demonstrably committed only when it has a detailed formal plan for the termination and is without realistic possibility of withdrawal from the plan.

Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with use of resources.

##### h) Volunteers

The value of the services provided by volunteers is not incorporated into these financial statements as it would be difficult to quantify. Further details are provided in the Trustee's Report.

##### i) Investment properties

Investment properties are valued by the Trustees on an existing use open market value basis. Investment properties are not depreciated. The statement of financial activities includes the net gains and losses arising on the revaluation and disposals throughout the year.

## THE SPIRITUALISTS' NATIONAL UNION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

#### 1 Accounting policies (continued)

##### j) Fixed assets

All assets costing more than £2,500 are capitalised at their historical cost when purchased. No depreciation is provided on freehold land. Any fixed assets with a current book value of £2,500 or less should have the book value written down to zero in that accounting year.

Depreciation has been provided on the remaining assets at the following rates:

Fixtures, fittings and equipment	-	10% - 33%, straight line
Freehold property	-	2% diminishing balance as from 2014

The need for any impairment of a fixed asset write-down is considered if there is concern over the carrying value of an asset and is assessed by comparing that carrying value against the value in use or realisable value of the asset when appropriate.

##### Heritage Assets

Heritage assets are defined as tangible property with historical, artistic, scientific, technological, geophysical or environmental qualities that are held and maintained principally for their contribution to knowledge and culture.

When it acquired the Arthur Findlay College, the Spiritualists' National Union secured certain heritage assets at no cost, including museum exhibition items.

The items include books, photographs, furniture, drawings, ceramics and paintings as well as other miscellaneous items and cataloguing the Union's collection is a continuing process.

None of the heritage assets are capitalised as there is no cost information available and valuations lack reliability.

The Trustees do not deem it practical to obtain a valuation of heritage assets held by the charity by donation due to the bespoke nature of such collections providing value to the Spiritualist community rather than to the wider market. In addition, the benefit to the user of the financial statements of obtaining such valuations is not deemed by the Trustees to outweigh the cost that would be incurred by the charity.

Where the cost of acquisition or market value is readily available to the charity such heritage assets should be recorded in fixed asset additions. Due to the nature of such collections the heritage asset may be deemed to have an indefinite life and therefore not be depreciated. Such assets are reviewed by the Museum Curator and the trustees for impairment during the preparation of the financial statements.

Expenditure that, in the view of the charity, is required to preserve or prevent further deterioration of individual collection and archive items should be recognised in the SOFA as it occurs. The Union's acquisition policy

The Spiritualists' National Union acquires historic items and artefacts in accordance with a statement of principles which requires that:

- The item must be of importance because of its historic interest.
- Ownership by the SNU should benefit the wider charity.
- The item will not be acquired unless the SNU is the most appropriate owner.



## THE SPIRITUALISTS' NATIONAL UNION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

#### k) Investments

Investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value as at the balance sheet date using the closing quoted bid value. The statement of financial activities includes the net gains and losses arising on revaluation and disposals throughout the year.

The charity does not acquire put options, derivatives or other complex financial instruments.

The main form of financial risk faced by the charity is that of volatility in equity markets and investment markets due to wider economic conditions, the attitude of investors to investment risk, and changes in sentiment concerning equities and within particular sectors or sub sectors.

#### l) Stock

Stocks have been valued at the lower of cost and net realisable value.

Net realisable value is based upon estimated selling price less further costs expected to be incurred to disposal. Provision is made for obsolete and slow moving items.

#### m) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due. Accrued income and tax recoverable is included at the best estimate of the amounts receivable at the balance sheet date.

#### n) Concessionary loans

The charity has taken advantage of section 34 of FRS102 to recognise loans to member churches as concessionary loans. As such the charity initially recognises and measures the loan at the amount to be repaid, with the carrying amount adjusted in subsequent years to reflect repayments and any accrued interest and adjusted if necessary for impairment.

#### o) Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### p) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

#### q) Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. Fixed assets are recognised at cost less depreciation and investments are recognised at their fair value being the market value, all other assets and liabilities are measured at cost being their fair value. The cost of investments and market value (being fair value) are disclosed in note 17.

#### r) Pensions

Employees of the charity are entitled to join a defined contribution 'money purchase' scheme. The charity contribution is restricted to the contributions disclosed in note 12.

## THE SPIRITUALISTS' NATIONAL UNION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

#### s) Operating leases

Operating leases are recognised over the period of which the lease falls due. Benefits received and receivable as an incentive to sign an operating lease are recognised on a straight line basis over the period of the lease.

#### t) Taxation

The company is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the company is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

#### u) Key sources of judgement and estimation uncertainty

No significant judgements, accounting policies or assumptions have been made by management in applying the charity's accounting policies.

## 2 Donations and legacies

	2022			
	Unrestricted £	Designated £	Restricted £	Total £
Donations	24,878	830	269	25,977
Legacies	5,000	-	-	5,000
Income from closed churches	-	903,802	-	903,802
Spiritualists' Lyceum Union donations	-	1,574	-	1,574
	<u>29,878</u>	<u>906,206</u>	<u>269</u>	<u>936,353</u>

	2021			
	Unrestricted £	Designated £	Restricted £	Total £
Donations	28,896	77	5,734	34,707
Legacies	3,521	-	-	3,521
Income from closed churches	-	295,826	-	295,826
Bristol Belmont property	-	800,000	-	800,000
Spiritualists' Lyceum Union donations	-	1,275	-	1,275
	<u>32,417</u>	<u>1,097,178</u>	<u>5,734</u>	<u>1,135,329</u>

## 3 Affiliation income

	2022 Unrestricted £	2021 Unrestricted £
Church Affiliation Fees	39,350	40,973
Trust Property Fees – Sole Trust	21,133	14,926
Trust Property – Management Fees	13,273	11,495
	<u>73,756</u>	<u>67,394</u>

## THE SPIRITUALISTS' NATIONAL UNION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

#### 4 Educational programme income

	2022 Restricted £	2022 Unrestricted £	2022 Total £
Visitor fees	1,414	1,921,346	1,922,760
Healing	476	36,840	37,316
Course notes, publications and other relevant items	-	133,715	133,715
Other rental income	-	69,149	69,149
	<u>1,890</u>	<u>2,161,050</u>	<u>2,162,940</u>

	2021 Restricted £	2021 Unrestricted £	2021 Total £
Visitor fees	-	671,798	671,798
Healing	-	44,421	44,421
Course notes, publications and other relevant items	-	100,675	100,675
Other rental income	-	574	574
	<u>-</u>	<u>817,468</u>	<u>817,468</u>

#### 5 Other trading activities income

	2022 Restricted £	2022 Unrestricted £	2022 Total £
Fundraising events	127	6,188	6,315
Other rental income	-	21,914	21,914
Membership subscriptions	-	82,597	82,597
Commissions	-	22,679	22,679
Management fees	-	480	480
	<u>127</u>	<u>133,858</u>	<u>133,985</u>

	2021 Restricted £	2021 Unrestricted £	2021 Total £
Fundraising events	1,939	7,689	9,628
Other rental income	-	92,080	92,080
Membership subscriptions	-	78,901	78,901
Commissions	-	28,071	28,071
Management fees	-	1,716	1,716
	<u>1,939</u>	<u>208,457</u>	<u>210,396</u>

## THE SPIRITUALISTS' NATIONAL UNION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

#### 6 Investment income

	2022 General £	2022 Designated £	2022 Restricted £	2022 Total £
Bank interest	47,667	5,858	8,954	62,479
Listed investments	187,840	5,542	-	193,382
Investment property rents	76,405	-	-	76,405
	<u>311,912</u>	<u>11,400</u>	<u>8,954</u>	<u>332,266</u>

	2021 Designated £	2021 General £	2021 Total £
Bank interest	-	34,607	34,607
Listed investments	5,192	181,523	186,715
Investment property rents	16,438	80,838	97,276
	<u>21,630</u>	<u>296,968</u>	<u>318,598</u>

#### 7 Other income

	Unrestricted £	Designated £	Restricted £	2022 Total £
Miscellaneous income	50	2,614	10,930	13,594
	<u>50</u>	<u>2,614</u>	<u>10,930</u>	<u>13,594</u>

	Unrestricted £	Designated £	Restricted £	2021 Total £
Miscellaneous income	10,932	1,070	-	12,002
JRS income	165,598	-	-	165,598
	<u>176,530</u>	<u>1,070</u>	<u>-</u>	<u>177,600</u>

#### 8 Expenditure

	Direct Costs	Direct Staff Costs	Support Costs (Note 9)	2022 Total
Raising funds	10,864	-	6,722	17,586
Charitable activities:				
Affiliation	124,546	-	77,059	201,605
Education	1,126,023	1,053,192	696,697	2,875,912
Course notes, publications and other relevant items	123,585	-	76,465	200,050
<b>Total expenditure</b>	<b>1,385,018</b>	<b>1,053,192</b>	<b>856,943</b>	<b>3,295,153</b>



## THE SPIRITUALISTS' NATIONAL UNION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

#### 8 Expenditure (continued)

	Direct Costs	Direct Staff Costs	Support Costs (Note 9)	2021 Total
Raising funds	108,009	-	9,453	117,462
Charitable activities:				
Affiliation	42,649	-	45,069	87,718
Education	603,840	716,682	631,396	1,951,918
Course notes, publications and other relevant items	31,017	-	43,581	74,598
<b>Total expenditure</b>	<b>785,515</b>	<b>716,682</b>	<b>729,499</b>	<b>2,231,696</b>

Included within expenditure for raising funds are restricted funds of £NIL (2021: £NIL) and designated funds of £2,660 (2021: £100,927) which relates to improvements made to the investment property in 2021.

Included within charitable activities are restricted funds of £3,986 (2021: £5,649) and designated funds of £124,366 (2021: £24,180).

#### GRANTS TO INSTITUTIONS

Included within direct charitable activities are grants made to 71 churches amounting to £41,880 (2021: 13 grants totalling £3,000).

#### 9 Analysis of support costs

	Raising funds	Affiliation	Education	Publication	2022 Total
Finance and legal	833	9,554	86,381	9,481	106,249
Human resources	2,353	26,972	243,853	26,764	299,941
Information technology	454	5,200	47,015	5,160	57,829
Premises	1,148	13,165	119,024	13,063	146,400
General office expenses	1,122	12,858	116,250	12,759	142,989
Committee expenses	123	1,407	12,722	1,396	15,648
Other	462	5,299	47,905	5,258	58,924
Governance	227	2,604	23,547	2,584	28,962
	<u>6,722</u>	<u>77,059</u>	<u>696,697</u>	<u>76,465</u>	<u>856,943</u>

## THE SPIRITUALISTS' NATIONAL UNION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

#### 9 Analysis of support costs (continued)

	Raising funds	Affiliation	Education	Other	2021 Total
Finance and legal	1,314	6,263	87,745	6,057	101,379
Human resources	3,460	16,494	231,076	15,950	266,980
Information technology	543	2,589	36,272	2,504	41,908
Premises	1,726	8,227	115,263	7,956	133,172
General office expenses	1,518	7,237	101,394	6,999	117,148
Committee expenses	174	829	11,617	802	13,422
Other	295	1,408	19,719	1,361	22,783
Governance	424	2,021	28,310	1,952	32,707
	<u>9,454</u>	<u>45,068</u>	<u>631,396</u>	<u>43,581</u>	<u>729,499</u>

All support costs are allocated to charitable activities and fundraising costs based upon direct costs.

#### Governance costs include the following:

	2022 £	2021 £
AGM costs	5,963	7,708
Audit Fees	20,000	20,750
Fees for preparation of statutory accounts	3,000	4,250
	<u>28,963</u>	<u>32,708</u>

## THE SPIRITUALISTS' NATIONAL UNION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

#### 10 Staff emoluments and Trustee expenses

	2022 £	2021 £
Wages and salaries	1,296,884	916,610
Social security costs	112,090	72,287
Employer's contribution to defined contribution pension scheme	23,709	15,870
	<u>1,432,683</u>	<u>1,004,767</u>

The average number of employees during the year was made up as follows expressed both as whole persons and full time equivalents:

	2022 No	2022 FTE	2021 No	2021 FTE
Administration	10	8	9	9
Educational programme	53	37	38	27
	<u>63</u>	<u>45</u>	<u>47</u>	<u>36</u>

One employee received emoluments between £60,000 – £70,000 (2021 – 1).

The charity considers its key management personnel to comprise the Trustees and the senior management team. None of the Trustees received any remuneration or benefits in kind from the charity during the year (2021: None) other than as disclosed in note 26 in relation to the President of the Union. The total employee benefits of 5 key management personnel (2021: 5 key management personnel) were £259,738 (2021: £258,579). Included within total key personnel remuneration is employers national insurance of £27,284 (2021: £25,929) and employers pension of £3,439 (2021: £3,293).

Expenses relating to travel and subsistence for attendance at Trustee meetings was reimbursed to 14 Trustees (2021: 11) during the year and amounted to £15,640 (2021: £10,928) being £15,640 (2021: £10,928) reimbursed directly to Trustees and £NIL (2021: £NIL) paid to third parties on behalf of Trustees.

#### 11 Net (expenditure) / income

Net (expenditure) / income is stated after charging:

	2022 £	2021 £
Depreciation	108,314	125,410
Auditors' remuneration (see note 13)	23,000	25,000
Operating lease rentals - equipment	28,855	24,888
Loss on the sale of tangible fixed assets	6,660	173

## THE SPIRITUALISTS' NATIONAL UNION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

#### 12 Auditors remuneration

Included within note 12 is the following:

	2022 £	2021 £
Auditors' remuneration - audit services	20,000	20,750
Auditors' remuneration - accountancy	3,000	4,250
	<u>23,000</u>	<u>25,000</u>

#### 13 Pension costs

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund. Contributions payable by the charity amounted to £24,141 (2021: £15,870). At the year end, contributions totalling £7,104 (2021: £4,284) remained outstanding and are included in other creditors.

#### 14 Tangible fixed assets

	Freehold Land and Buildings £	Fixtures, Fittings and Equipment £	Total £
<b>COST OR VALUATION</b>			
As at 1 January 2022	5,681,096	1,128,161	6,809,257
Additions	-	12,189	12,189
Disposals	-	(369,261)	(369,261)
Transfers	126,929	(126,929)	-
As at 31 December 2022	<u>5,808,025</u>	<u>644,160</u>	<u>6,452,185</u>
<b>DEPRECIATION</b>			
As at 1 January 2022	694,980	1,062,760	1,757,740
Charge for the year	88,397	19,621	108,018
Charge on disposals	-	(489,530)	(489,530)
Transfers	126,929	(126,929)	-
As at 31 December 2022	<u>910,306</u>	<u>592,851</u>	<u>1,503,157</u>
<b>NET BOOK VALUE</b>			
As at 31 December 2022	<u>4,897,719</u>	<u>51,309</u>	<u>4,949,028</u>
As at 31 December 2021	<u>4,986,116</u>	<u>65,401</u>	<u>5,051,517</u>

Included within freehold land and buildings is land with a net book value of £605,094 (2021: £605,094) which is not depreciated. The land has been partly financed by a donation from the J V Trust. Should the land be sold, the charity will be liable, under the terms of the donation, to repay the donation.



## THE SPIRITUALISTS' NATIONAL UNION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

#### 15 Investment Properties

	Investment Properties £
<b>VALUATION</b>	
As at 1 January 2022	3,140,000
Movement during the year	145,000
As at 31 December 2022	3,285,000

The investment properties at Mountfield Road and Stanhope Avenue were professionally valued in April 2023 by Chartered Surveyor Saul M Gerrard MA FNAEA MRICS on the basis of their current market as at 31 December 2022. The original cost of these properties was £NIL as the properties were bequeathed to the charity. No depreciation is provided on the investment properties.

The value of the Bristol Belmont property value was considered by Trustees to be the same as the previous year at a value of £800,000. This is a rental property which has been donated to the Closed Churches Suspense Fund.

All investment properties are held in the UK.

#### 16 Fixed asset investments

	2022 £	2021 £
<b>LISTED INVESTMENTS</b>		
At market value:		
Quoted at 1 January	8,871,433	8,198,266
Additions	1,802,207	794,112
Disposal proceeds	(1,128,057)	(823,407)
Gains on investments	(801,379)	730,910
	8,744,204	8,899,881
Cash movement	(168,502)	(28,448)
At 31 December	8,575,702	8,871,433
Investments are allotted to each range as follows:		
Fixed interest	3,370,884	3,120,307
Equities	3,126,999	4,226,676
Long term cash deposits	2,077,819	1,524,450
	8,575,702	8,871,433
Historical Cost	6,412,472	6,391,890

All investments are carried at their fair value. Investments in equities and fixed interest securities are all traded in quoted public markets, primarily the London Stock Exchange. The basis of fair value for quoted investments is equivalent to the market value, using the bid price. Investment sales and purchases are recognised at the date of trade cost (that is their transaction value).

## THE SPIRITUALISTS' NATIONAL UNION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

#### 17 Stocks

	2022 £	2021 £
Closing stock	67,516	90,776

Closing stock represents education activities (including college catering) of £45,513 (2021: £60,602) and stock in relation to affiliation activities of £22,003 (2020: £30,174).

#### 18 Debtors

	2022 £	2021 £
Trade debtors	17,808	1,495
Other debtors	71,157	101,024
Prepayments and accrued income	57,106	39,828
	146,070	142,347

Included within other debtors are concessionary loans made to member churches in furtherance of the SNU's charitable objectives. Interest is charged on these loans at varying rates between 0% - 5.75% per annum. Movement on the loans during the year was as follows:

	2022 £	2021 £
Concessionary loans as at 1 January	39,083	32,793
Interest charged	-	-
New loans made	53,271	38,280
Repayments during the year	(44,262)	(31,990)
Loans written off in the year	-	-
Concessionary loans as at 31 December	48,092	39,083

£NIL loans were written off during the year (2021: £NIL). No future commitments made but not taken up in respect of concessionary loans.

Amounts due within one year were £30,884 (2021: £20,009) and due in more than one year were £17,206 (2021: £19,074).

## THE SPIRITUALISTS' NATIONAL UNION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

#### 19 Creditors: Amounts falling due within one year

	2022	2021 (restated)
	£	£
Trade creditors	86,992	21,884
Taxation and social security	28,953	21,470
Other creditors	27,239	16,678
Accruals	52,480	43,690
Deferred income	298,681	171,398
Contract Liability	383,223	374,478
	<u>877,568</u>	<u>649,598</u>

#### DEFERRED INCOME

Deferred income relates to fees for courses at the Arthur Findlay College which are received in advance from students for courses taking place in the next year. For further details regarding the prior year restatement see note 28.

	£	£
Deferred income at 1 January	171,398	343,057
Amounts released in the year	(171,398)	(343,057)
Income deferred in the year	<u>502,261</u>	<u>171,398</u>
Deferred income at 31 December	<u>502,261</u>	<u>171,398</u>

#### 20 Funds

Current Year	Restated Brought Forward £	Income £	Expenditure £	Realised /unrealised gains/losses £	Transfers £	Carried forward £
<b>UNRESTRICTED FUNDS</b>						
General Funds	3,345,005	2,721,384	(3,164,141)	(269,951)	231,729	2,690,829
Revaluation Reserve	<u>3,180,977</u>					<u>3,180,977</u>
	<u>6,525,982</u>	<u>2,721,384</u>	<u>(3,164,141)</u>	<u>(269,951)</u>	<u>231,729</u>	<u>6,045,003</u>
<b>DESIGNATED FUNDS</b>						
Fixed asset fund	5,051,517				(102,489)	4,949,028
The Closed Churches						
Suspense Fund	4,284,617	909,660	(110,468)	(261,562)	(128,671)	4,693,576
Tree fund	17,738	640	(4,592)			13,786
Horse Fund	1,145	20				1,165
Science Equipment Fund	8,499					8,499
The Arthur Findlay College						
Foundation Fund	15,466					15,466
Land adjacent to Stansted Hall	220,000					220,000
The Arthur Findlay College						
Tutor Training Fund	3,154					3,154
Spiritualists' Lyceum Union	221,526	9,900	(2,660)	(15,997)	(1,200)	211,569
Window restoration fund	<u>36,281</u>		<u>(9,306)</u>			<u>26,975</u>
Total Designated Funds	<u>9,859,943</u>	<u>920,220</u>	<u>(127,026)</u>	<u>(277,559)</u>	<u>(232,360)</u>	<u>10,143,218</u>
Total Unrestricted Funds	<u>16,385,925</u>	<u>3,641,604</u>	<u>(3,291,167)</u>	<u>(547,510)</u>	<u>(631)</u>	<u>16,188,221</u>

## THE SPIRITUALISTS' NATIONAL UNION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

#### 20 Funds (continued)

##### Current Year (continued)

	Restated Brought Forward £	Income £	Expenditure £	Realised /unrealised gains/losses £	Transfers £	Carried forward £
<b>RESTRICTED FUNDS</b>						
The Foundation Fund	714,240	68		(110,938)	(13)	603,357
The Gladys Mallaburn Trust	4,598			2,069		6,667
The Ministers Bursary Fund	2,513	20			706	3,239
The Ministers Development Fund	4,958	35				4,993
The Education Bursary Fund	486	3			(150)	339
The SNU Healing Fund	45,132	8,688				53,820
Halifax St. Paul's Fund	10,078	71				10,149
The SNU Prize Fund	14,482	152	(300)			14,334
Arthur Findlay Memorial Account						
Spirit of Youth	2,089					2,089
The Education Fund	2,575					2,575
The Exponents Fund	2,523					2,523
The Glynn Edwards Memorial Fund	400					400
AFC – Furniture & Paintings Restoration	155					155
Lyceum Restricted	9		(9)			-
Other Restricted DC& PC	9,752					9,752
	<u>813,990</u>	<u>9,037</u>	<u>(309)</u>	<u>(108,869)</u>	<u>543</u>	<u>714,392</u>

The restricted funds of the Union's 14 District Councils are summarised as follows:

The Healing Fund	30,520	1,611	(2,379)		1,408	31,160
The Brooks Education Fund	18,711	432	(1,264)		(1,292)	16,587
The District Council Fund of Benevolence	765	209	(34)			940
The District Council Foundation Fund	794					794
The Equipment Fund	161				(28)	133
Healing Bursary Fund	100					100
Permanent Endowment Found Fund						
	<u>51,051</u>	<u>2,252</u>	<u>(3,677)</u>	<u>-</u>	<u>88</u>	<u>49,714</u>
Total Restricted Funds	<u>865,041</u>	<u>11,290</u>	<u>(3,986)</u>	<u>(108,869)</u>	<u>631</u>	<u>764,107</u>
Total Funds	<u>17,250,966</u>	<u>3,652,894</u>	<u>(3,295,153)</u>	<u>(656,378)</u>	<u>-</u>	<u>16,952,328</u>

## THE SPIRITUALISTS' NATIONAL UNION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

#### 21 Funds (continued)

##### Prior Year

	Restated Brought Forward £	Income £	Expenditure £	Realised /unrealised gains/losses £	Transfers £	Restated Carried forward £
<b>UNRESTRICTED FUNDS</b>						
General Funds	3,610,308	1,599,234	(2,100,940)	368,721	242,160	3,719,483
Prior year adjustment	(374,478)	-	-	-	-	(374,478)
Revaluation Reserve	3,180,977	-	-	-	-	3,180,977
	<u>6,416,807</u>	<u>1,599,234</u>	<u>(2,100,940)</u>	<u>368,721</u>	<u>242,160</u>	<u>6,525,982</u>
<b>DESIGNATED FUNDS</b>						
Fixed asset fund	5,175,316	-	-	-	(123,799)	5,051,517
The Closed Churches Suspense Fund	3,163,251	1,112,264	(123,561)	245,722	(113,059)	4,284,617
Tree fund	17,738	-	-	-	-	17,738
Horse Fund	1,145	-	-	-	-	1,145
Science Equipment Fund	8,499	-	-	-	-	8,499
The Arthur Findlay College Foundation Fund	15,466	-	-	-	-	15,466
Land adjacent to Stansted Hall	220,000	-	-	-	-	220,000
The Arthur Findlay College Tutor Training Fund	3,154	-	-	-	-	3,154
Spiritualists' Lyceum Union	199,193	7,614	(1,546)	16,265	-	221,526
Window restoration fund	36,281	-	-	-	-	36,281
Total Designated Funds	<u>8,840,043</u>	<u>1,119,878</u>	<u>(125,107)</u>	<u>261,987</u>	<u>(236,858)</u>	<u>9,859,943</u>
Total Unrestricted Funds	<u>15,256,850</u>	<u>2,719,112</u>	<u>(2,226,047)</u>	<u>630,708</u>	<u>5,302</u>	<u>16,385,925</u>
<b>RESTRICTED FUNDS</b>						
The Foundation Fund	610,440	4,070	-	99,730	-	714,240
The Gladys Mallaburn Trust	4,126	-	472	-	-	4,598
The Ministers Bursary Fund	2,049	12	-	-	452	2,513
The Ministers Development Fund	4,933	25	-	-	-	4,958
The Education Bursary Fund	592	3	-	-	(109)	486
The SNU Healing Fund	50,277	-	-	-	(5,145)	45,132
Halifax St. Paul's Fund	9,978	100	-	-	-	10,078
The SNU Prize Fund	15,039	74	(131)	-	(500)	14,482
Arthur Findlay Memorial Account	31	-	(31)	-	-	-
Spirit of Youth	2,089	-	-	-	-	2,089
The Education Fund	2,575	-	-	-	-	2,575
The Exponents Fund	2,523	-	-	-	-	2,523
The Glynn Edwards Memorial Fund	400	-	-	-	-	400
AFC – Furniture & Paintings Restoration	155	-	-	-	-	155
Lyceum Restricted	9	-	-	-	-	9
Other Restricted DC& PC	9,753	-	-	-	-	9,753
	<u>714,969</u>	<u>4,284</u>	<u>310</u>	<u>99,730</u>	<u>(5,302)</u>	<u>813,991</u>

## THE SPIRITUALISTS' NATIONAL UNION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

#### 21 Funds (continued)

##### Prior Year

	Restated Brought Forward £	Income £	Expenditure £	Realised /unrealised gains/losses £	Transfers £	Restated Carried forward £
The restricted funds of the Union's 14 District Councils are summarised as follows:						
The Healing Fund	30,803	-	(283)	-	-	30,520
The Brooks Education Fund	20,103	2,957	(4,349)	-	-	18,711
The District Council Fund of Benevolence	332	433	-	-	-	765
The District Council Foundation Fund	794	-	-	-	-	794
The Equipment Fund	222	-	(61)	-	-	161
Healing Bursary Fund	100	-	-	-	-	100
Permanent Endowment Found Fund	794	-	(794)	-	-	-
	<u>53,148</u>	<u>3,390</u>	<u>(5,487)</u>	<u>-</u>	<u>-</u>	<u>51,051</u>
Total Restricted Funds	<u>768,117</u>	<u>7,673</u>	<u>(5,649)</u>	<u>100,202</u>	<u>(5,302)</u>	<u>865,041</u>
Total Funds	<u>16,024,967</u>	<u>2,726,785</u>	<u>(2,231,696)</u>	<u>730,910</u>	<u>-</u>	<u>17,250,966</u>

##### UNRESTRICTED FUNDS

##### General Funds

The General Fund is the primary fund used to record all resource inflows and outflows that are not associated with any other designated or restricted funds. The activities being paid for through the general fund constitute the core administrative and operational tasks of the charity.

##### Revaluation Reserve

The Revaluation Reserve is a non-cash reserve and as such cannot be used to provide services. It contains unrealised gains arising from increases in the value of the SNU's property assets. The balance is reduced when such assets are:

- Revalued downwards or impaired and the gains are lost.
- Used in the provision of services and the gains are consumed through depreciation.
- Disposed of and the gains are realised.



THE SPIRITUALISTS’ NATIONAL UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022

21 Funds (continued)

DESIGNATED FUNDS

Designated funds are those where the SNU have set aside specific amounts as reserves for future policy purposes, or to cover contingencies. These reserves are created by either appropriating amounts out of the General Reserve, or by adherence to restrictions laid out in the governing documents of the charity. When expenditure, to be financed from a reserve, is incurred it is charged to the appropriate cost centre within the Income and Expenditure account. The reserve is then appropriated back into the General Fund balance.

The Fixed Asset Fund

The fixed asset fund represents the net book value of fixed assets on the balance sheet. Fixed Assets include all land and buildings in addition to all fixtures, fittings and equipment held by the Union.

The Closed Churches Suspense Fund

The funds from the sale of churches which have closed, and where the SNU was sole trustee and certain other funds are allocated to the Suspense Investment Account. New churches or existing churches within a set mileage of the closed church, can apply to utilise the funds in the form of a grant. If the funds are not utilised within six years, they are transferred to the aged suspense

Land adjacent to Stansted Hall

Land partly financed by a donation from the J V Trust. Should the land be sold, the charity may be liable to repay the donation and has made a provision of £220,000.

The Spiritualists’ Lyceum Union

The Lyceum Union pre-dates the formation of the Spiritualists’ National Union and was incorporated into the Union as a branch in 1956. It holds its own funds which are reflected in the main Union accounts, and these are to be applied for the purposes of promoting the aims and objectives and work of the Lyceum

Window Restoration Fund

Donation made to fund the installation and maintenance of windows within the Arthur Findlay College.

Tree Fund

Fund used to plant, replace and maintain trees in the grounds of the Arthur Findlay College.

THE SPIRITUALISTS’ NATIONAL UNION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)  
FOR THE YEAR ENDED 31 DECEMBER 2022

21 Funds (continued)

The Arthur Findlay College Foundation Fund

This fund was created at the Annual General Meeting in 2000. Its purpose is:

- to provide financial support for the college, as appropriate
- to be collateral for a loan for the college

The funds are invested, and any interest is applied to the cost centre where all college income and expenditure are collated

Science Equipment Fund

Fund established to provide equipment and meet sundry costs to support the scientific research undertaken by the SNU.

The Arthur Findlay College Tutor Training Fund

The purpose of this fund is to support the training needs of the tutors at the Arthur Findlay College. Training to be a tutor at the AFC is a long process of study and assessment and the fund is aimed at supporting students who have the potential and skills to teach at the AFC but perhaps lack the financial resources to embark upon the pathway to teaching at the AFC and Barbanell Centre. Applications to this fund will be considered by the Collegiate Committee on a case by case basis and the Committees decision will be final and binding on any application for a grant.

Horse Fund

Fund established to support the upkeep and wellbeing of horses within the grounds of the Arthur Findlay College.

RESTRICTED FUNDS

Restricted funds are created through donations or from other income received for a specific purpose which have restrictions as to their use. They may be capital funds, where the assets are required to be invested, or retained for actual use, rather than expended. The Trustees have the discretion to utilise the funds for the fund’s relevant objectives.

The Foundation Fund

The Spiritualists’ National Union Foundation Fund was set up with the object of providing long-term income for the Spiritualists’ National Union. The capital may be used as security or collateral for loans to the Union but shall not be applied for any other purpose without the authority of a resolution passed at two general meetings of members held not less than six months apart. The interest may be applied for any purpose benefitting the Union as the National Executive Committee may decide. At its inception in the time of President Gordon Higginson a target of £1m was established for the fund, whilst we still have not achieved this target the funds continues to help fund the day to day operations of the Union.

The SNU Healing Fund

The Healing Fund was set up for the purpose of propagating Spiritualist healing. It is now managed under the direction of the Education and Exponents Committee and can be applied to support the promotion of strong healing practice within the Union and to support the training and development of Spiritualist Healing mediums.

# THE SPIRITUALISTS' NATIONAL UNION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

### 21 Funds (continued)

#### *The SNU Prize Fund*

The SNU Prize Fund is an amalgamation of several smaller funds which were set up to fund prizes awarded to members on an annual basis usually at the AGM.

#### *Halifax St. Paul's Fund*

The Halifax St. Paul's Fund was set up under a Scheme by the Charity Commissioners for the income to be distributed at the discretion of the National Executive Committee to Churches within ten miles of Halifax and/or the capital to be used in Halifax.

#### *The Ministers Development Fund*

The Ministers Development Fund was set up for the purpose of continuing the development and promotion of ministers and has been provided by two charitable organisations, namely the JV Trust and the Winifred Gandine-Stanton Trust, for the purpose of training those entering the ministry to ensure the highest standards are attained by those working in this field of the Union's work.

#### *The Gladys Mallaburn Trust*

The fund was established in 1978 on receipt of a bequest from Gladys Mallaburn which stipulated that the funds should be invested in dated stock and any capital increase at the redemption dates being added to and forming part of the trust for reinvestment. After taking advice from our professional advisors the capital has been placed in our main portfolio and invested in a range of quoted stocks, but ring fenced in the name of the fund. In addition, the bequest provides that any interest on investments be utilised towards the general administration expenses of the head office of the Union and this is applied in line with the requirements of the trust.

#### *The Education Fund*

Education Funds are established at District Council level to fund the training of exponents in both speaking and the demonstration of mediumship together with any necessary training in administration which facilitates the efficient functioning of the Churches and the District Councils.

#### *The Exponents Fund*

These funds are held within District Council Accounts to assist in the training of exponents at a district level. They are funded from year to year either by income from educational activity or specific fund-raising activity and any income is applied purely for the purposes of training within the District.

#### *Spirit of Youth*

The Spirit of Youth was set up as a fund for use by the Spirit of Youth Committee.

# THE SPIRITUALISTS' NATIONAL UNION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

#### *The Ministers Bursary Fund*

This fund was established to assist candidates in Ministerial training with the costs of such necessary training in cases of hardship which is precluding them from taking the necessary courses to allow the award of Officiant or Minister of the Union. In the past it has either been funded by donation from Charitable Trusts which operate within the wider movement or by specific fundraising activity. The fund also benefits from the annual donation of the proceeds of the sales of the book 21<sup>st</sup> Century view of the Seven Principles of Spiritualism written by Minister Barry Oates. Any income held within the fund is applied purely at the discretion of The Ministers Administration Committee.

#### *The Education Bursary Fund*

This fund was established to assist candidates in training, usually those taking Union courses with the costs of such necessary training in cases of hardship. In the past it has either been funded by donation from Charitable Trusts which operate within the wider movement or by specific fundraising activity. Any income held within the fund is applied purely at the discretion of the Education and Exponents Committee.

#### *AFC Furniture & Paintings Restoration*

The fund is used to assist with the costs of maintaining and restoring furniture and paintings within the Arthur Findlay College.

#### The Restricted Funds of the Union's 14 District Councils:

#### *The Healing Fund*

Healing Funds are held at District Council level to fund the assessment and training of healers to approved status and to ensure that assessors are trained to a level sufficient to conduct the necessary assessments at both district and national levels.

### 22 Reconciliation of net movement in funds to net cash flow from operating activities

	2022 £	2021 £
Net Income	(298,638)	1,225,999
<b>Adjusted for:</b>		
Depreciation charges	108,018	125,409
Loss / (Gain) on investments	801,379	(730,910)
Gain on investment property	(145,000)	(800,000)
Dividends interest and rents from investments	(269,786)	(290,292)
Loss on disposal of fixed assets	6,660	173
Decrease/(Increase) in stock	23,260	6,479
(Increase)/Decrease in debtors	(3,722)	(18,614)
(Decrease)/Increase in creditors	227,970	(280,225)
Net cash (used in) / provided by operating activities	450,141	(761,981)

## THE SPIRITUALISTS' NATIONAL UNION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

#### 23 Analysis of changes in net debt

	At 1 Jan 2021 £	Cash flows £	Other non- cash changes £	At 31 Dec 2022 £
<b>Cash and cash equivalents:</b>				
Cash at bank and in hand	604,491	202,089	-	806,580
Short term cash investments	200,446	(168,501)	-	31,945
Total	804,937	33,588	-	838,525

#### 24 Analysis of net assets between funds

	General £	Unrestricted Designated £	Restricted £	2022 Total £
Tangible fixed assets	3,285,000	4,949,028	-	8,234,028
Investments	4,884,001	3,025,756	665,945	8,575,702
Net current assets	2,123,998	2,168,434	98,162	142,598
	6,045,003	10,143,218	764,107	16,952,328

#### 24 Analysis of net assets between funds (continued)

	General £	Unrestricted Designated £	Restricted £	2021 (restated) Total £
Tangible fixed assets	2,340,000	5,851,517	-	8,191,517
Investments	4,923,710	3,169,195	778,528	8,871,433
Net current assets	(11,228)	112,731	86,513	188,016
	7,252,482	9,133,443	865,041	17,250,966

#### 25 Commitments under operating leases

##### LESSEE:

At 31 December the charity had total commitments under non-cancellable operating leases as follows:

	2022 £	2021 £
Due within 1 year	27,483	26,979
Due between 2-5 years	69,883	96,232
Total	97,366	123,211

## THE SPIRITUALISTS' NATIONAL UNION

### NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 DECEMBER 2022

#### LESSOR:

At 31 December the charity had agreed commitments as a lessor under non-cancellable operating leases to receive the receipts as follows:

	2022 £	2021 £
Investment Properties:		
Not later than one year	126,933	87,203
Later than one year and not later than five years	128,625	166,725
	255,558	253,928

#### 26 Capital Commitments

At 31 December the charity had the following capital commitments in place:

	2022 £	2021 £
Total	39,512	-

#### 27 Related party transactions

In accordance with section 4(v)(vi) of the Memorandum of Association dated 19 July 2015, the year the following Trustees' received fees from the charity in respect of medium fees, training fees and sale of goods.

	2022 £	2021 £
J Wright	10,554	26,030
S Gibson-Foy	14,507	22,287
A Hirst	-	793
AM Bond	5,726	546
R Cuthebert	310	-
A Berry	1,627	-
J Almond	10	-
Total	32,734	49,656

During the year, Mr D Bruton received payments from the charity of £27,285 (2021: £50,496) for providing services in line with his role as President of the Union until 16 July 2022 and in accordance with section 4(vii) of the Memorandum of Association dated 19 July 2015.

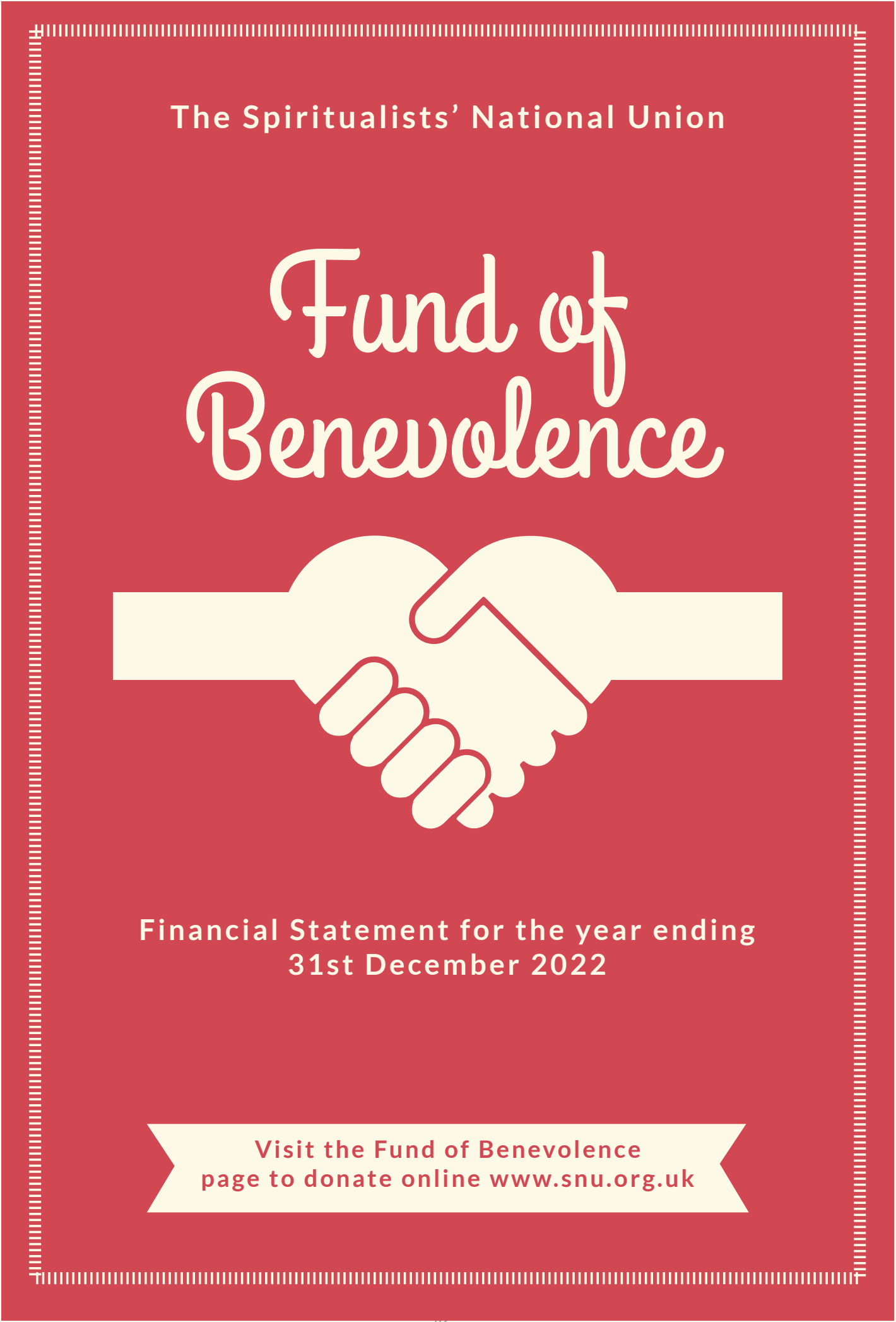
Minister J Wright received payments from the charity of £21,337 (2021: NIL) for providing services in line with her role as President of the Union from 16 July 2022.

There were no other related party transactions (2021: NIL).



28 Prior Year Adjustment

The accounts have been restated to include a liability for the voucher scheme run by Arthur Findlay College dating back several years which was previously not included in the accounts. A total of £374,478 has been moved from General Reserves into a Contract Liability line within the Balance Sheet within creditors as at 1 January 2021. There was no impact on the statement of income and expenditure account for the year ended 31 December 2021 as the College was closed during the year due to the Coronavirus pandemic.



**FUND OF BENEVOLENCE**  
**INCOME & EXPENDITURE**  
**31<sup>st</sup> DECEMBER 2022**

2021	INCOME	2022	2021	EXPENDITURE	2022
350.20	Donations	723.00	80.00	Flowers/Chocolates	70.00
1390.00	Senior Citizens Week	14547.60	424.99	Gifts of Money	1408.30
0.00	Raffle	149.00	9.18	Admin Expenses	7.65
0.00	Private Sitzings	720.00	0.00	Deposit SCW 2023	500.00
0.00	Silent Breakfast	107.05	0.00	SCW AFC	11845.64
			0.00	SCW Mediums	2071.00
			0.00	M Bishop Travel	120.00
			0.00	L.Walker Travel	140.00
			40.00	D Bruton Travel	64.30
2802.79	SNU Trust Interest	3019.15	150.00	Gift Vouchers	100.00
			0.00	Bank Validation	35.00
			0.00	Jubilee Mugs	165.76
2806.18	Excess Expenditure over Income			Excess Income over Expenditure	2738.15
<b>£7349.17</b>		<b>£19265.80</b>	<b>£7349.17</b>		<b>£19265.80</b>

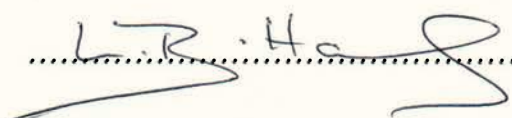
**SPIRITUALIST NATIONAL UNION**

**FUND OF BENEVOLENCE**

**BALANCE SHEET AS AT 31<sup>st</sup> DECEMBER 2022**

FUND OF BENEVOLENCE:	2021 £	2022 £
Balance as at 31 <sup>st</sup> December	104130	101324
Plus: Net Income for the year		2738
Plus Cheque Written Off		
Less: Net Loss for the year	2806	
	-----	-----
	£101,324	£104,062
	-----	-----
<b>REPRESENTED BY:</b>		
<b>CURRENT ASSETS</b>		
Spiritualist National Union Trust	98944	102070
Prepayment	500	500
Cash at Bank	1880	1492
	-----	-----
	£101,324	£104,062
<b>LESS CURRENT LIABILITIES</b>		
Creditors	0	0
	-----	-----
	£101,324	£104,062
	-----	-----

The foregoing accounts of the Fund of Benevolence for the year ended 31<sup>st</sup> December 2022 have been prepared from the books, vouchers and information supplied to me and I certify same to be correct and in accordance herewith.  
Lynne Hames, 32 Woodland Views, Marchington, Uttoxeter, Staffordshire, ST14 8NF

.....5<sup>th</sup> February 2023



Find us and follow us!

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