

WESTON-SUPER-MARE NATIONAL SPIRITUALISTS CHURCH

FINANCIAL STATEMENTS

YEAR ENDED

31 December 2025

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Independent Examiner's report to the trustees of Weston Super Mare Spiritualist Church

I report to the trustees on my examination of the accounts of Weston Super Mare Spiritualist Church (the Trust) for the year ended 31 December 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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



Signed:

Name: Ian Hyde BA BFP ACA AMInstLM

Address: 44, Pleshey Close, Worle, Somerset, BS22 9DQ

Date: 27 February 2026

**WESTON-SUPER-MARE NATIONAL SPIRITUALIST CHURCH
 DETAILED INCOME AND EXPENDITURE ACCOUNT
 YEAR ENDED 31 DECEMBER 2025**

	2025		2024	
	£	£	£	£
Income				
Open Circle		1,264		1,048
Trance Circle		432		1,422
Guild		1,178		1,276
Healing		267		347
Awareness Group		1,250		1,185
Divine Service		2,410		2,275
Demonstrations		2,515		838
Workshops		1,250		1,011
Philosophy Circle		0		40
Donations		360		967
Membership Subscriptions		820		610
Sundry		36		411
Psychic News		417		337
Income for Charities		1,371		993
		<u>13,570</u>		<u>12,759</u>
 Overheads				
Medium Expenses	2,405		2,126	
Light & Heat	1,077		722	
Water Charges	141		157	
Postage & Stationery	323		344	
Cleaning	126		121	
Advertising/ Website	173		156	
Insurance	673		733	
Licenses	118		117	
Training	57		179	
Travel	268		392	
Repairs & Renewals	614		702	
Flowers & Gifts	207		190	
Hospitality & Catering	290		551	
Professional Fees	100		100	
SNU Fees	490		332	
Resale Items	311		266	
Depreciation	2,260		2,104	
Payment of funds raised to Charity	1,371		993	
		<u>11,002</u>		<u>10,285</u>
Surplus (Deficit) for the year		<u>2,567</u>		<u>2,475</u>

The accompanying notes are an integral part of these financial statements

**WESTON-SUPER-MARE NATIONAL SPIRITUALIST CHURCH
BALANCE SHEET
YEAR ENDED 31 DECEMBER 2024**

	Notes	2025		2024	
		£	£	£	£
Fixed Assets					
Tangible assets	1		116,676		118,158
Current Assets					
Debtors and prepayments		624		589	
Cash at bank and in hand		30,897		26,343	
		<u>31,521</u>		<u>26,932</u>	
Creditors payable within one year	2	<u>966</u>		<u>426</u>	
Net current assets			30,555		26,506
Total assets less current liabilities			<u>147,231</u>		<u>144,664</u>
Creditors payable after one year			<u>-</u>		<u>-</u>
			<u>147,231</u>		<u>144,664</u>
Capital and Reserves					
Accumulated Surplus			32,231		29,664
Capital Reserve			115,000		115,000
			<u>147,231</u>		<u>144,664</u>

The accompanying notes are an integral part of these financial statements

**WESTON-SUPER-MARE NATIONAL SPIRITUALIST CHURCH
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 DECEMBER 2025**

Tangible Fixed Assets

	Land & Buildings	Fixtures & Equipment	Total
Cost			
As at 1 January 2025	115,000	7,520	122,520
Additions	-	779	779
Disposals	-	-	-
As at 31 December 2025	<u>115,000</u>	<u>8,299</u>	<u>123,299</u>
Depreciation			
As at 1 January 2025	2,400	1,963	4,363
Charge	600	1,660	2,260
Released on disposals	-	-	-
As at 31 December 2025	<u>3,000</u>	<u>3,623</u>	<u>6,623</u>
Net book value			
As at 31 December 2025	<u>112,000</u>	<u>4,676</u>	<u>116,676</u>
As at 1 January 2025	<u>112,600</u>	<u>5,557</u>	<u>118,157</u>

Land and Buildings represents the Weston super Mare Spiritualist Church premises at Stafford Road, Weston super Mare, owned by the Church and managed by its Committee.

Creditors: Amounts falling due within one year.	2025	2024
Trade creditors	-	81
Accruals and deferred income	966	345
	<u>966</u>	<u>426</u>

Total Accumulated Funds

	Capital Reserve	General Reserve	Total	2024
Balance at 1 January 2025	115,000	29,664	144,664	142,190
Income for the year	-	13,570	13,570	12,759
Expenditure for the year	-	(11,002)	(11,002)	(10,285)
Balance at 31 December 2025	<u>115,000</u>	<u>32,231</u>	<u>147,231</u>	<u>144,664</u>