

Unaudited Financial Statements for the Year Ended 31 December 2025

for

Belfast Spiritualist Church

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for the year ended 31 December 2025**

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Belfast Spiritualist Church
General Information
for the year ended 31 December 2025



PROPRIETOR: Trustees

ADDRESS: 134 Malone Avenue
Belfast
Co. Antrim
BT9 6ET

ACCOUNTANTS: Cleaver Black
Chartered Accountants
Suite 5 Ormeau House
91-97 Ormeau Road
Belfast
Co. Antrim
BT7 1SH

Financial Statements
for the year ended 31 December 2025



Accountants' Report to
Belfast Spiritualist Church

In accordance with instructions given to us we have prepared without carrying out an audit the annexed financial statements from the accounting records of Belfast Spiritualist Church and from information and explanations supplied to us.

A handwritten signature in black ink, appearing to be "A. J. H.", written over a horizontal line.

Cleaver Black
Chartered Accountants
Suite 5 Ormeau House
91-97 Ormeau Road
Belfast
Co. Antrim
BT7 1SH

Date: 18 February 2026.

Client Approval Certificate

I approve the financial statements and confirm that I have made available all relevant records and information for their preparation.

.....
Trustees

Date:

Belfast Spiritualist Church
Detailed Profit and Loss Account
for the year ended 31 December 2025



	2025		2024	
	£	£	£	£
Income				
Sunday Collection	5,841		5,899	
Weddings	5,531		6,370	
Development Circles	1,233		1,679	
Papers/Magazines	247		405	
Membership	919		1,351	
Readings	1,840		2,070	
Awareness Group	3,186		3,941	
Books	-		53	
Donation	97		52	
Fri/Sat events	1,667		1,334	
Workshop events	7,550		4,245	
Funerals	780		60	
Fundraising	2,845		4,616	
Mediumship	847		825	
	32,583		32,900	
Other income				
Deposit account interest		741		725
		33,324	↓	33,625
Expenditure				
Rates and water	325		510	
Insurance	918		796	
Light and heat	2,686		4,282	
Telephone	764		731	
Post and stationery	333		133	
Computer Costs	351		306	
Repairs and renewals	3,935		990	
Household and cleaning	1,529		1,796	
Medium's Expenses	7,882		5,714	
TV Licence	180		159	
Magazines/Books	273		386	
Sundry expenses	918		1,700	
Wedding Expenses	2,542		2,792	
Accountancy	540		516	
SNU fees and healing	1,757		1,726	
Depreciation of tangible fixed assets				
Fixtures and fittings	524		499	
Computer equipment	331		188	
	25,788		23,224	
		7,536		10,401
Finance costs				
Bank charges		71		72
		7,465	↘	10,329
NET PROFIT		7,465		10,329

Belfast Spiritualist Church

Balance Sheet
31 December 2025



	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	1	<u>89,390</u>	<u>88,404</u>
CURRENT ASSETS			
SNU Investment Account		30,250	29,514
SNU Deposit Account		322	316
Northern Bank a/c		58,150 ↑	52,952
Cash in hand		<u>451</u>	-
		<u>89,173</u>	<u>82,782</u>
CURRENT LIABILITIES			
Trade creditors		-	<u>(88)</u>
		<u>89,173</u>	<u>82,694</u>
NET ASSETS		<u>178,563</u>	<u>171,098</u>
FINANCED BY			
CAPITAL ACCOUNT	2	<u>178,563</u>	<u>171,098</u>

Belfast Spiritualist Church

Notes to the Financial Statements
for the year ended 31 December 2025



1. TANGIBLE FIXED ASSETS

	Long leasehold £	Plant and machinery £	Fixtures and fittings £	Computer equipment £	Totals £
COST					
At 1 January 2025	86,269	7,357	33,413	990	128,029
Additions	-	-	1,426	415	1,841
At 31 December 2025	<u>86,269</u>	<u>7,357</u>	<u>34,839</u>	<u>1,405</u>	<u>129,870</u>
DEPRECIATION					
At 1 January 2025	-	7,357	31,472	796	39,625
Charge for year	-	-	524	331	855
At 31 December 2025	<u>-</u>	<u>7,357</u>	<u>31,996</u>	<u>1,127</u>	<u>40,480</u>
NET BOOK VALUE					
At 31 December 2025	<u>86,269</u>	<u>-</u>	<u>2,843</u>	<u>278</u>	<u>89,390</u>
At 31 December 2024	<u>86,269</u>	<u>-</u>	<u>1,941</u>	<u>194</u>	<u>88,404</u>

2. CAPITAL ACCOUNT

	2025 £	2024 £
Brought forward	171,098	160,769
Add		
Net profit	7,465	10,329
	<u>178,563</u>	<u>171,098</u>