"Heaven is a place as well as a condition of the soul"

The condition of the soul determines where in the spirit world a person who has passed over will initially find themselves. It is where, based on their soul condition, the individual will be in the greatest harmony and happiness, and from where they can then progress.

However, the soul also needs a place of substance and reality to live in. Heaven, for those souls that are in harmony with it, is a real place and separate from the state of the soul with homes suitable for each spirit's condition and enjoyment.

If heaven weren't a real and perceptible place, the soul would be limited by its own narrow condition and confined to the limits of its own state. It would lack the presence of and interaction with other souls, which is what contributes to everyone's happiness. Every soul would then have only introspection and contemplation as its means of possible bliss. Also missing would be opportunities for continuous and never ending progress of the soul to higher spheres and greater enjoyment.

Heaven has aspects of existence that are partly composed of the material of the universe. These are intended to fulfill the needs and desires of each soul for beauty, harmony and perfect contentment. A real home is given to each soul. These homes and other material things are as objective as are the things of earth, and can be seen, felt, and perceived with spiritual senses. There are cities with streets, parks and gardens, as well as country places with fields, hills, forests and streams. They all are real and not the subjects of mere thoughts or a reflection of the state of a soul (though they aren't like the city of God description in the book of Revelation 21 and 22, which is symbolic.)

In these heavens, when a soul finds its habitation, it is a place assigned for it in accord with its condition. The mansions, spoken of by Jesus as existing in his Father's house (John 14:2), are there and do not change. Whether or not they shall have occupants depends on the harmony of souls in their correspondence with the harmony of God's laws creating these mansions.

Reference:

Angelic Revelations of Divine Truth, Vol. 1, Chapter 8