

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 30th September 2023  
for  
The Winifred Gandine-Stanton Trust**

Neil Westwood & Co.  
Chartered Accountants  
101 Dixons Green Road  
Dudley  
West Midlands  
DY2 7DJ

**The Winifred Gandine-Stanton Trust**

**Contents of the Financial Statements  
for the Year Ended 30th September 2023**

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## **The Winifred Gandine-Stanton Trust**

### **Report of the Trustees for the Year Ended 30th September 2023**

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The trustees present their report with the financial statements of the charity for the year ended 30th September 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

To promote and advance knowledge of the religion and philosophy of Spiritualism, as defined by the following seven principles:

1. The Fatherhood of God
2. The brotherhood of man
3. The communion of spirits and the Ministry of Angels
4. The continuous existence of the human soul
5. Personal responsibility
6. Compensation and retribution hereafter for all the good and evil deeds done on earth
7. Eternal progress open to every human soul

##### **Activities**

Support of Seven Principle Spiritualism in line with the Trust Objects by supporting churches, spiritual education and training programmes throughout the country. Also assisted and made donation to Spiritualists who were in benevolent and financial need.

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

##### **Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

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

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

801703

##### **Principal address**

2 Oakfield Road  
Stourbridge  
West Midlands  
DY8 5XS

##### **Trustees**

S Fellows - Chairman  
T George  
S Jex (resigned 13.1.24)  
K Shirley (resigned 13.1.24)  
R Dangerfield - Treasurer

**The Winifred Gandine-Stanton Trust**

**Report of the Trustees  
for the Year Ended 30th September 2023**

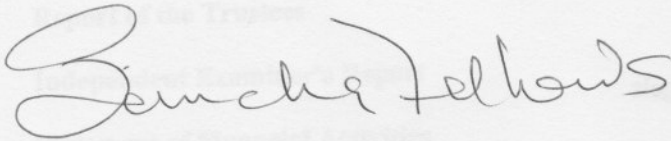
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**REFERENCE AND ADMINISTRATIVE DETAILS**

**Independent Examiner**

Neil Westwood & Co.  
Chartered Accountants  
101 Dixons Green Road  
Dudley  
West Midlands  
DY2 7DJ

Approved by order of the board of trustees on 16th March 2024 and signed on its behalf by:



S Fellows - Chairman

## **Independent Examiner's Report to the Trustees of The Winifred Gandine-Stanton Trust**

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### **Independent examiner's report to the trustees of The Winifred Gandine-Stanton Trust**

I report to the charity trustees on my examination of the accounts of The Winifred Gandine-Stanton Trust (the Trust) for the year ended 30th September 2023.

#### **Responsibilities and basis of report**

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

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

#### **Independent examiner's statement**

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.

N A Westwood

Neil Westwood & Co.  
Chartered Accountants  
101 Dixons Green Road  
Dudley  
West Midlands  
DY2 7DJ

**The Winifred Gandine-Stanton Trust**

**Statement of Financial Activities  
for the Year Ended 30th September 2023**

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	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Courses and conferences		4,645	1,650
Investment income	2	<u>24,198</u>	<u>13,841</u>
<b>Total</b>		<u>28,843</u>	<u>15,491</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Grants and donations given		6,984	12,412
Courses and conferences		11,822	4,942
Other		<u>7,896</u>	<u>5,488</u>
<b>Total</b>		<u>26,702</u>	<u>22,842</u>
Net gains/(losses) on investments		<u>(73,914)</u>	<u>15,827</u>
<b>NET INCOME/(EXPENDITURE)</b>		(71,773)	8,476
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>859,315</u>	<u>850,839</u>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>787,542</u>	<u>859,315</u>

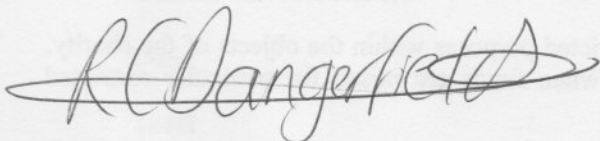
The notes form part of these financial statements

**The Winifred Gandine-Stanton Trust**

**Balance Sheet  
30th September 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
<b>CURRENT ASSETS</b>			
Debtors	5	600	-
Investments	6	398,291	472,205
Cash at bank	7	<u>392,465</u>	<u>387,470</u>
		791,356	859,675
<b>CREDITORS</b>			
Amounts falling due within one year	8	(3,814)	(360)
		<u>787,542</u>	<u>859,315</u>
<b>NET CURRENT ASSETS</b>			
		<u>787,542</u>	<u>859,315</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>787,542</u>	<u>859,315</u>
<b>NET ASSETS</b>			
		<u>787,542</u>	<u>859,315</u>
<b>FUNDS</b>			
Unrestricted funds	9	<u>787,542</u>	<u>859,315</u>
<b>TOTAL FUNDS</b>			
		<u>787,542</u>	<u>859,315</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 16th March 2024 and were signed on its behalf by:



R Dangerfield - Trustee

The notes form part of these financial statements

**Notes to the Financial Statements  
for the Year Ended 30th September 2023**

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**1. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

**Investments**

Investments are valued at market value at the year end.

## The Winifred Gandine-Stanton Trust

### Notes to the Financial Statements - continued for the Year Ended 30th September 2023

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#### 2. INVESTMENT INCOME

	2023	2022
	£	£
Everyday saver interest	7	14
Fixed term deposit interest	6,341	5,610
Charity property fund interest	<u>17,850</u>	<u>8,217</u>
	<u>24,198</u>	<u>13,841</u>

#### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th September 2023 nor for the year ended 30th September 2022.

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM Charitable activities</b>	
Courses and conferences	1,650
Investment income	<u>13,841</u>
<b>Total</b>	<u>15,491</u>
<b>EXPENDITURE ON Charitable activities</b>	
Grants and donations given	12,412
Courses and conferences	4,942
Other	<u>5,488</u>
<b>Total</b>	<u>22,842</u>
Net gains on investments	<u>15,827</u>
<b>NET INCOME</b>	8,476
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	850,839

Notes to the Financial Statements - continued  
for the Year Ended 30th September 2023

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

Unrestricted  
fund  
£

**TOTAL FUNDS CARRIED  
FORWARD**

859,315

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

2023	2022
£	£
Prepayments	-
<u>600</u>	<u>-</u>

6. CURRENT ASSET INVESTMENTS

2023	2022
£	£
Charities property fund	472,205
<u>398,291</u>	<u>472,205</u>

7. CASH AT BANK

2023	2022
Total funds	Total funds
£	£
Bank current account	25,059
Everyday saver account	37,411
Fixed term deposits	325,000
<u>370,755</u>	<u>325,000</u>
Total	387,470
<u>392,465</u>	<u>387,470</u>

Notes to the Financial Statements - continued  
for the Year Ended 30th September 2023

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other creditors	<u>3,814</u>	<u>360</u>

9. MOVEMENT IN FUNDS

	At 1.10.22 £	Net movement in funds £	At 30.9.23 £
<b>Unrestricted funds</b>			
General fund	859,315	(71,773)	787,542
	<u>859,315</u>	<u>(71,773)</u>	<u>787,542</u>
<b>TOTAL FUNDS</b>			

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	28,843	(26,702)	(73,914)	(71,773)
	<u>28,843</u>	<u>(26,702)</u>	<u>(73,914)</u>	<u>(71,773)</u>
<b>TOTAL FUNDS</b>				

Comparatives for movement in funds

	At 1.10.21 £	Net movement in funds £	At 30.9.22 £
<b>Unrestricted funds</b>			
General fund	850,839	8,476	859,315
	<u>850,839</u>	<u>8,476</u>	<u>859,315</u>
<b>TOTAL FUNDS</b>			

Notes to the Financial Statements - continued  
for the Year Ended 30th September 2023

9. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	15,491	(22,842)	15,827	8,476
	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>15,491</u>	<u>(22,842)</u>	<u>15,827</u>	<u>8,476</u>

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

	At 1.10.21 £	Net movement in funds £	At 30.9.23 £
<b>Unrestricted funds</b>			
General fund	850,839	(63,297)	787,542
	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>850,839</u>	<u>(63,297)</u>	<u>787,542</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	44,334	(49,544)	(58,087)	(63,297)
	_____	_____	_____	_____
<b>TOTAL FUNDS</b>	<u>44,334</u>	<u>(49,544)</u>	<u>(58,087)</u>	<u>(63,297)</u>

**10. RELATED PARTY DISCLOSURES**

During the year the trust made payments totalling £3040 to a close family member of one of the trustees for clerical, digital and website work undertaken for the trust on a self-employed basis.