

Charity registration number: 801703

The Winifred Gandine-Stanton Trust

Annual Report and Financial Statements

for the Year Ended 30 September 2025

The Winifred Gandine-Stanton Trust

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The Winifred Gandine-Stanton Trust

Trustees' Report

The Trustees present the annual report together with the financial statements of the charity for the year ended 30 September 2025.

Objectives and Activities

Objects and Aims

To promote and advance knowledge of 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

Public Benefit

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 donations to Spiritualists who were in benevolent and financial need.

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Reference and Administrative Details

Charity Registration Number: 801703

Principal Office: 2 Oakfield Road
Stourbridge
West Midlands
DY8 5XS

Independent Examiner: Neil Westwood & Co,
Chartered Accountants
101 Dixons Green Road
Dudley
West Midlands
DY2 7DJ

The Winifred Gandine-Stanton Trust

Trustees' Report (continued)

Trustees and Officers

The Trustees and officers serving during the year and since the year end were as follows:

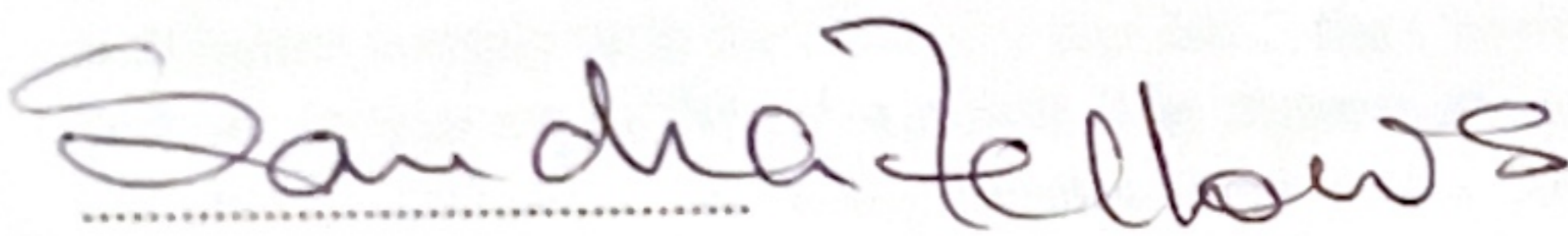
Trustees: S Fellows
 R Dangerfield
 T George

Structure, Governance and Management

Nature of Governing Document

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

The annual report was approved by the trustees of the charity on 7 March 2026 and signed on its behalf by:



S Fellows

Chairman of Trustees

The Winifred Gandine-Stanton Trust

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the Trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

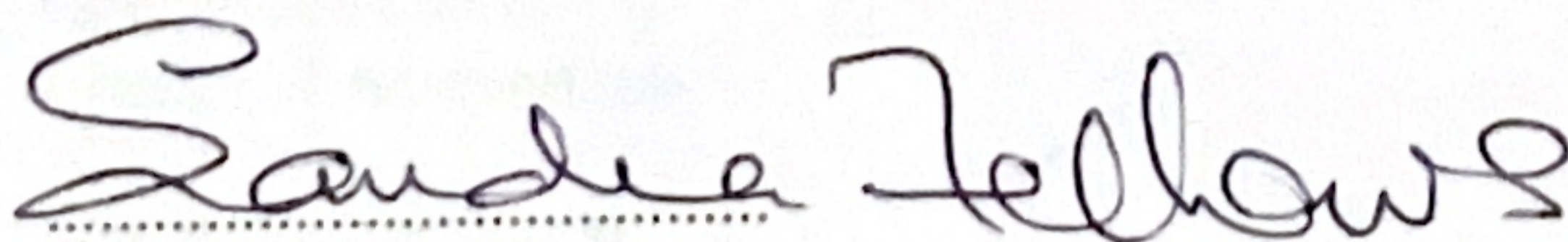
The law applicable to charities requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

Approved by the trustees of the charity on 7 March 2026 and signed on its behalf by:



S Fellows

Chairman of Trustees

The Winifred Gandine-Stanton Trust

Independent Examiner's Report to the trustees of The Winifred Gandine-Stanton Trust

I report to the trustees on my examination of the accounts of The Winifred Gandine-Stanton Trust for the year ended 30 September 2025.

Responsibilities and basis of report

As the charity trustees of The Winifred Gandine-Stanton 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 The Winifred Gandine-Stanton 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 Winifred Gandine-Stanton 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 accounting 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

Date:.....

The Winifred Gandine-Stanton Trust

Statement of Financial Activities for the Year Ended 30 September 2025

	Note	Unrestricted funds £	Total 2025 £
Income and Endowments from:			
Donations and legacies		1,250	1,250
Charitable activities		397	397
Investment income	4	<u>31,537</u>	<u>31,537</u>
Total income		<u>33,184</u>	<u>33,184</u>
Expenditure on:			
Charitable activities		(35,152)	(35,152)
Other expenditure		<u>(7,030)</u>	<u>(7,030)</u>
Total expenditure		(42,182)	(42,182)
Gains/losses on investment assets		<u>8,040</u>	<u>8,040</u>
Net expenditure		<u>(958)</u>	<u>(958)</u>
Net movement in funds		(958)	(958)
Reconciliation of funds			
Total funds brought forward		<u>774,962</u>	<u>774,962</u>
Total funds carried forward		<u>774,004</u>	<u>774,004</u>
		Unrestricted funds £	Total 2024 £
	Note		
Income and Endowments from:			
Charitable activities		6,047	6,047
Investment income	4	<u>35,968</u>	<u>35,968</u>
Total income		<u>42,015</u>	<u>42,015</u>
Expenditure on:			
Charitable activities		(33,997)	(33,997)
Other expenditure		<u>(5,621)</u>	<u>(5,621)</u>
Total expenditure		(39,618)	(39,618)
Gains/losses on investment assets		<u>(14,977)</u>	<u>(14,977)</u>
Net expenditure		<u>(12,580)</u>	<u>(12,580)</u>
Net movement in funds		(12,580)	(12,580)
Reconciliation of funds			
Total funds brought forward		<u>787,542</u>	<u>787,542</u>
Total funds carried forward		<u>774,962</u>	<u>774,962</u>

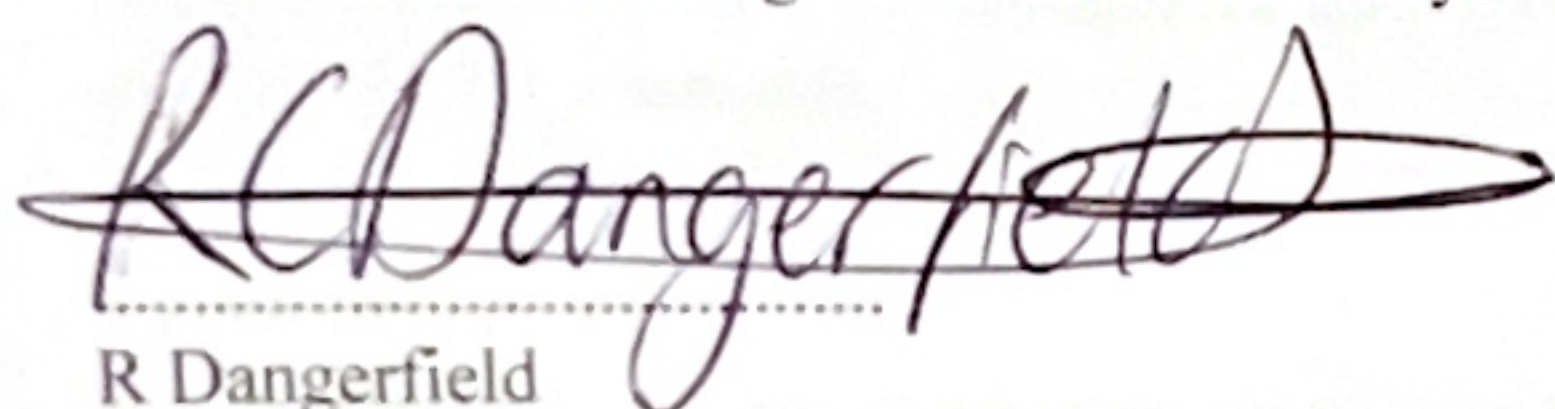
The notes on pages 7 to 10 form an integral part of these financial statements.

The Winifred Gandine-Stanton Trust

(Registration number: 801703)
Balance Sheet as at 30 September 2025

	Note	2025 £	2024 £
Current assets			
Debtors	8	-	200
Investments	9	391,354	383,314
Cash at bank and in hand	10	382,855	391,640
		<u>774,209</u>	<u>775,154</u>
Creditors: Amounts falling due within one year	11	<u>(205)</u>	<u>(192)</u>
Net assets		<u>774,004</u>	<u>774,962</u>
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		<u>774,004</u>	<u>774,962</u>
Total funds		<u>774,004</u>	<u>774,962</u>

The financial statements on pages 5 to 10 were approved by the trustees, and authorised for issue on 14 March 2026 and signed on their behalf by:



R Dangerfield
Trustee

The notes on pages 7 to 10 form an integral part of these financial statements.

The Winifred Gandine-Stanton Trust

Notes to the Financial Statements for the Year Ended 30 September 2025

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

The Winifred Gandine-Stanton Trust meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Income and endowments

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.

Donations and legacies

Donations and legacies are recognised on a receivable basis when receipt is probable and the amount can be reliably measured.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Grant expenditure

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

Current asset investments

Current asset investments are included at the lower of cost and net realisable value / market value.

The Winifred Gandine-Stanton Trust

Notes to the Financial Statements for the Year Ended 30 September 2025 (continued)

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

2 Income from donations and legacies

	Unrestricted funds General £	Total 2025 £
Donations and legacies;		
Donations from companies, trusts and similar proceeds	1,250	1,250
	1,250	1,250

3 Income from charitable activities

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Courses and conferences	397	397	6,047
	397	397	6,047

4 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	12,947	12,947	11,328
Other investment income	18,590	18,590	24,640
	31,537	31,537	35,968

The Winifred Gandine-Stanton Trust

Notes to the Financial Statements for the Year Ended 30 September 2025 (continued)

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Total 2025 £	Total 2024 £
Courses and conferences		1,637	1,637	20,253
Grants and donations given		33,515	33,515	13,744
		35,152	35,152	33,997

6 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any other benefits from the charity during the year.

7 Taxation

The charity is a registered charity and is therefore exempt from taxation.

8 Debtors

	2025 £	2024 £
Prepayments	-	200

9 Current asset investments

	2025 £	2024 £
Charities property fund	391,354	383,314

The Winifred Gandine-Stanton Trust

Notes to the Financial Statements for the Year Ended 30 September 2025 (continued)

10 Cash and cash equivalents

	2025	2024
	£	£
Cash at bank	1,410	4,911
Short-term deposits	381,445	386,729
	<u>382,855</u>	<u>391,640</u>

11 Creditors: amounts falling due within one year

	2025	2024
	£	£
Other creditors	1	-
Accruals	204	192
	<u>205</u>	<u>192</u>

12 Related party transactions

During the year the charity made the following related party transactions:

Payments totalling £4000, (2024: £3040) were made 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.

At the balance sheet date the amount due to/from was £Nil (2024 - £Nil).