

# THE WINIFRED GANDINE-STANTON TRUST

England & Wales - Charity number 801703

## Details

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**Status** Registered

**Legal form** Trust

**Registered** 1989-07-03

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 69 High Street  
Wollaston  
Stourbridge  
West Midlands  
DY8 4NY

**Phone** 01384 825060

**Email** [clerk@wgstrust.org](mailto:clerk@wgstrust.org)

**Website** [www.wgstrust.org](http://www.wgstrust.org)

## Activities

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**Objects:** (I) 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. EXTERNAL PROGRESS OPEN TO EVERY HUMAN SOUL. (II) TO ADVANCE EDUCATION IN PSYCHIC STUDIES IN THE TUNBRIDGE WELLS AREA. (III) FOR THE RELIEF OF SICKNESS AND SUFFERING THROUGH THE PROVISION OF SPIRITUALIST HEALING. (IV) TO GIVE RELIEF TO ELDERLY MEMBERS OF THE SPIRITUALIST FAITH WHO ARE IN NEED.

**Activities:** Support of National and Seven Principle Spiritualism, in line with the trusts objects by supporting Churches, Spiritualist education and training programmes throughout the country. Also gives assistance and makes donations to Spiritualists who are in benevolent and financial need.

## Classification

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- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Other Charitable Purposes
- **Who:** Elderly/old People, Other Defined Groups

## Geography

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- Scotland
- Throughout England And Wales

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-09-30	£33,184	£42,182	-	-
2024-09-30	£42,015	£39,618	-	-
2023-09-30	£28,843	£26,702	-	-
2022-09-30	£15,491	£22,842	-	-
2021-09-30	£11,711	£53,984	-	-

## Trustees

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Name	Role	Appointed
<b>SANDRA FELLOWS</b>	Chair	2001-12-02
Mrs T George		2015-10-17
Robert Dangerfield		2022-03-26

**THE WINIFRED GANDINE-STANTON TRUST**

England & Wales - Charity number 801703

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# Accounts

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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:

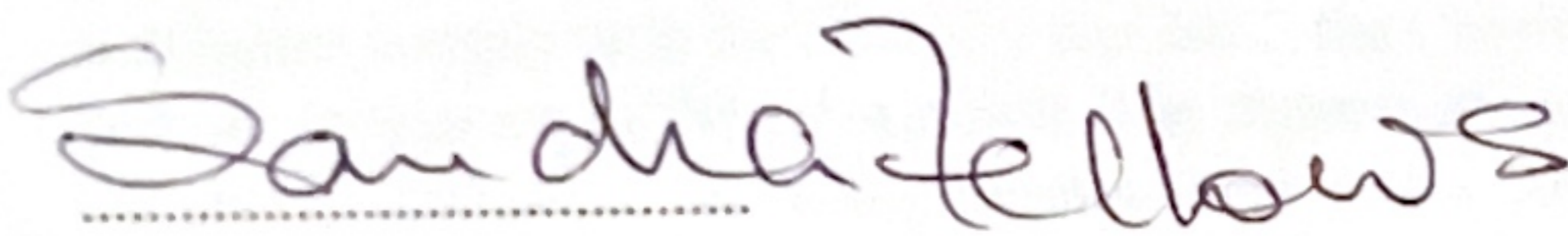
Trustees:                      S Fellows  
   R Dangerfield  
   T George

**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.

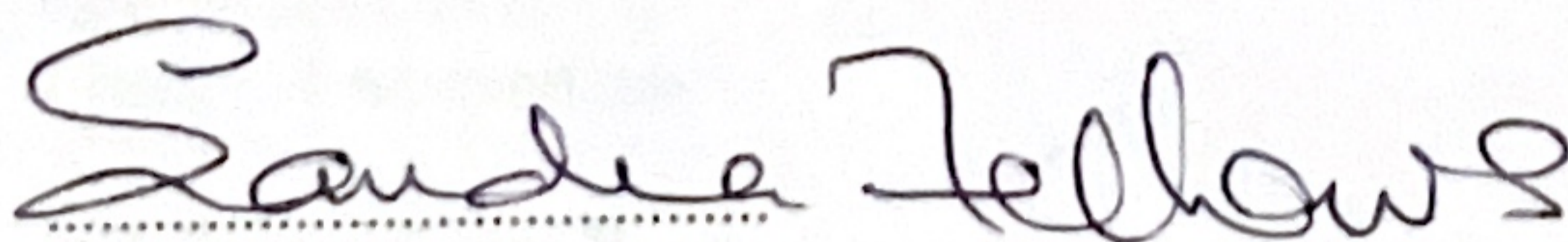
The law applicable to charities requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial 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 £
<b>Income and Endowments from:</b>			
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>
<b>Expenditure on:</b>			
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)
<b>Reconciliation of funds</b>			
Total funds brought forward		<u>774,962</u>	<u>774,962</u>
Total funds carried forward		<u>774,004</u>	<u>774,004</u>
		<b>Unrestricted funds £</b>	<b>Total 2024 £</b>
	<b>Note</b>		
<b>Income and Endowments from:</b>			
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>
<b>Expenditure on:</b>			
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)
<b>Reconciliation of funds</b>			
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.

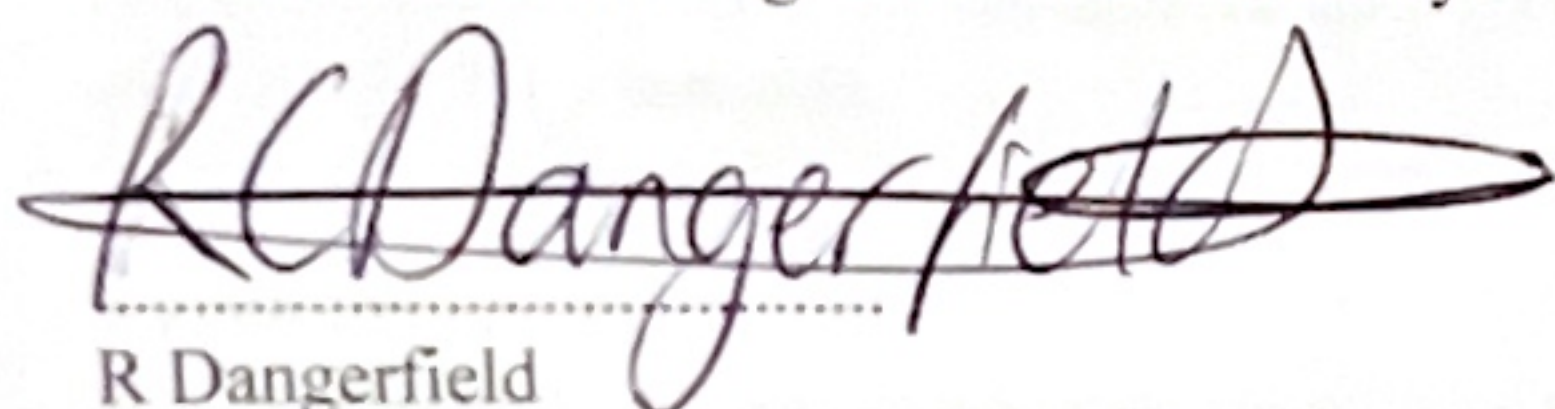
# The Winifred Gandine-Stanton Trust

(Registration number: 801703)

Balance Sheet as at 30 September 2025

	Note	2025 £	2024 £
<b>Current assets</b>			
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>
<b>Creditors: Amounts falling due within one year</b>	11	<u>(205)</u>	<u>(192)</u>
<b>Net assets</b>		<u>774,004</u>	<u>774,962</u>
<b>Funds of the charity:</b>			
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>774,004</u>	<u>774,962</u>
<b>Total funds</b>		<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

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

#### 3 Income from charitable activities

	<b>Unrestricted funds General £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
Courses and conferences	397	397	6,047
	397	397	6,047

#### 4 Investment income

	<b>Unrestricted funds General £</b>	<b>Total 2025 £</b>	<b>Total 2024 £</b>
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).

**THE WINIFRED GANDINE-STANTON TRUST**

England & Wales - Charity number 801703

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# Accounts

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**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 30th September 2024  
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 2024**

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# **The Winifred Gandine-Stanton Trust**

## **Report of the Trustees for the Year Ended 30th September 2024**

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The Trustees present their report with the financial statements of the charity for the year ended 30th September 2024. 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, Spiritualist education and training programmes throughout the country. Assistance and donations made 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**

Sandra Fellows - Chairman  
Teresa George  
Sue Jex (resigned 13.1.24)  
Kathryn Shirley (resigned 13.1.24)  
Robert Dangerfield – Treasurer  
L Todd (resigned 13.1.24)

**The Winifred Gandine-Stanton Trust**

**Report of the Trustees  
for the Year Ended 30th September 2024**

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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 1<sup>st</sup> March 2025 and signed on its behalf by:

Sandra 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 2024.

#### **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

3rd March 2025

## The Winifred Gandine-Stanton Trust

### Statement of Financial Activities for the Year Ended 30th September 2024

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	Notes	2024 Unrestricted fund £	2023 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
<b>Charitable activities</b>			
Courses and conferences		6,047	4,645
Investment income	2	35,968	24,198
<b>Total</b>		<u>42,015</u>	<u>28,843</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Grants and donations given		13,744	6,984
Courses and conferences		20,253	11,822
Other		5,621	7,896
<b>Total</b>		<u>39,618</u>	<u>26,702</u>
Net gains/(losses) on investments		<u>(14,977)</u>	<u>(73,914)</u>
<b>NET INCOME/(EXPENDITURE)</b>		<u>(12,580)</u>	<u>(71,773)</u>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		787,542	859,315
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>774,962</u></u>	<u><u>787,542</u></u>

The notes form part of these financial statements

## The Winifred Gandine-Stanton Trust

### Balance Sheet 30th September 2024

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		2024 Unrestricted fund £	2023 Total funds £
<b>CURRENT ASSETS</b>	Notes		
Debtors	5	200	600
Investments	6	383,314	398,291
Cash at bank	7	391,640	392,465
		<u>775,154</u>	<u>791,356</u>
<b>CREDITORS</b>			
Amounts falling due within one year	8	(192)	(3,814)
		<u>774,962</u>	<u>787,542</u>
<b>NET CURRENT ASSETS</b>			
		<u>774,962</u>	<u>787,542</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>774,962</u>	<u>787,542</u>
<b>NET ASSETS</b>		<u>774,962</u>	<u>787,542</u>
<b>FUNDS</b>	9		
Unrestricted funds		<u>774,962</u>	<u>787,542</u>
<b>TOTAL FUNDS</b>		<u>774,962</u>	<u>787,542</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1st March 2025 and were signed on its behalf by:

R Dangerfield - Trustee

The notes form part of these financial statements

**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 2024

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#### 2. INVESTMENT INCOME

	2024	2023
	£	£
Bank interest	164	7
Fixed term deposit interest	11,164	6,341
Charity property fund interest	24,640	17,850
	<u>35,968</u>	<u>24,198</u>

#### 3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30th September 2024 nor for the year ended 30th September 2023.

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

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
<b>Charitable activities</b>	
Courses and conferences	4,645
Investment income	24,198
<b>Total</b>	<u>28,843</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Grants and donations given	6,984
Courses and conferences	11,822
Other	7,896
<b>Total</b>	<u>26,702</u>
Net gains/(losses) on investments	<u>(73,914)</u>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(71,773)</b>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	859,315

**The Winifred Gandine-Stanton Trust**

**Notes to the Financial Statements - continued  
for the Year Ended 30th September 2024**

**4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

Unrestricted  
fund  
£

**TOTAL FUNDS CARRIED  
FORWARD**

787,542

**5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

2024                      2023  
£                              £

Prepayments

200                      600

**6. CURRENT ASSET INVESTMENTS**

2024                      2023  
£                              £

Charities property fund

383,314                      398,291

**7. CASH AT BANK**

2024                      2023  
Total  
funds                      Total  
funds  
£                              £

Bank current account

4,911                      21,710

Short term deposit accounts

36,729                      -

Fixed term deposits

350,000                      370,755

Total

391,640                      392,465

The Winifred Gandine-Stanton Trust

Notes to the Financial Statements - continued  
for the Year Ended 30th September 2024

8. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other creditors	192	3,814

9. MOVEMENT IN FUNDS

	At 1.10.23 £	Net movement in funds £	At 30.9.24 £
<b>Unrestricted funds</b>			
General fund	787,542	(12,580)	774,962
<b>TOTAL FUNDS</b>	<u>787,542</u>	<u>(12,580)</u>	<u>774,962</u>

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	42,015	(39,618)	(14,977)	(12,580)
<b>TOTAL FUNDS</b>	<u>42,015</u>	<u>(39,618)</u>	<u>(14,977)</u>	<u>(12,580)</u>

Comparatives for 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
<b>TOTAL FUNDS</b>	<u>859,315</u>	<u>(71,773)</u>	<u>787,542</u>

Notes to the Financial Statements - continued  
for the Year Ended 30th September 2024

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	28,843	(26,702)	(73,914)	(71,773)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>28,843</u>	<u>(26,702)</u>	<u>(73,914)</u>	<u>(71,773)</u>

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

	At 1.10.22 £	Net movement in funds £	At 30.9.24 £
<b>Unrestricted funds</b>			
General fund	859,315	(84,353)	774,962
	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>859,315</u>	<u>(84,353)</u>	<u>774,962</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	70,858	(66,320)	(88,891)	(84,353)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<b>TOTAL FUNDS</b>	<u>70,858</u>	<u>(66,320)</u>	<u>(88,891)</u>	<u>(84,353)</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.

**THE WINIFRED GANDINE-STANTON TRUST**

England & Wales - Charity number 801703

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# Accounts

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**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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<b>Statement of Financial Activities</b>	4
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<b>Notes to the Financial Statements</b>	6 to 11

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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**

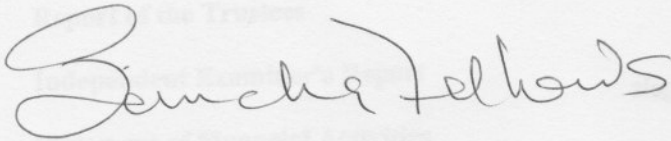
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**REFERENCE AND ADMINISTRATIVE DETAILS**

**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>

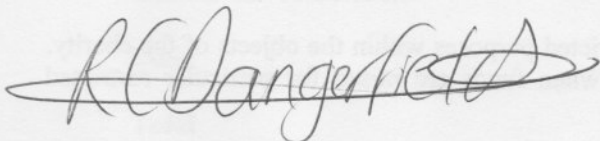
The notes form part of these financial statements

**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

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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	
<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	<u>325,000</u>
<u>370,755</u>	
Total	<u>387,470</u>
<u>392,465</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
	-----	-----	-----
<b>TOTAL FUNDS</b>	<u>859,315</u>	<u>(71,773)</u>	<u>787,542</u>

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)
	-----	-----	-----	-----
<b>TOTAL FUNDS</b>	<u>28,843</u>	<u>(26,702)</u>	<u>(73,914)</u>	<u>(71,773)</u>

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
	-----	-----	-----
<b>TOTAL FUNDS</b>	<u>850,839</u>	<u>8,476</u>	<u>859,315</u>

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
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<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
	<u>          </u>	<u>          </u>	<u>          </u>
<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)
	<u>          </u>	<u>          </u>	<u>          </u>	<u>          </u>
<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.