

Summerland Trust

Scotland · Charity number SC036863

Details

Status	Active
Legal form	Trust (founding document is a deed of trust) (other than educational endowment)
Registered	2005-07-12
Register	View on the OSCR register

Contact

Address	41 Woodcroft Avenue Bridge of Don Aberdeen Scotland AB22 9WY
Website	www.summerlandtrust.co.uk

Activities

Activities: 'It carries out activities or services itself'

Purposes: 'the advancement of education', 'the advancement of religion'

What the charity does: To advance the religion of Spiritualism by the study and propagation of the Spiritualist Movement and the observance of the Doctrines of Spiritualism. To advance education for the public benefit in Spiritualism.

Beneficiaries: 'No specific group, or for the benefit of the community'

Objectives: To advance the religion of Spiritualism by the study and propagation of the Spiritualist Movement and the observance of the Doctrines of Spiritualism. To advance education for the public benefit in Spiritualism.

Geography

- **Main operating location:** Aberdeenshire
- **Geographical spread:** A specific local point, community or neighbourhood

Finances

Period end	Income	Expenditure	Assets	Employees
2025-12-31	£65,567	£72,298	-	0
2024-12-31	£3,805	£4,575	-	0
2023-12-31	£2,645	£3,133	-	0
2022-12-31	£181	£2,119	-	0
2021-12-31	£79	£2,093	-	0
2020-12-31	£361,550	£25,560	-	0

Summerland Trust

Scotland - Charity number SC036863

Accounts

**SUMMERLAND TRUST CHARITY
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025**

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Summerland Trust Charity
Trustees' Report For The Year Ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025.

Reference and Administrative Details

Trustees

Mrs E Davies
Mr A Manship (resigned 09/06/2026)
Mrs C Bond
Mr A Berry (resigned 06/06/2026)
Mr M Smith (appointed 12/01/2026)

Charity Number

SC036863

Principal Address

41 Woodcroft Avenue
Bridge of Don
Aberdeen
Scotland
AB22 8WY

Independent Examiner

J Sweeney Accountants
J Sweeney Accountants
Seven Grange Lane
Pitsford
Northampton
NN6 9AP

**Summerland Trust Charity
Trustees' Report (continued)
For The Year Ended 31 December 2025**

The trustees' report was approved by the board of trustees and signed on its behalf by:

Mrs E Davies

Trustee

06/07/2026

Summerland Trust Charity
Independent Examiner's Report to the Trustees of Summerland Trust Charity
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of Summerland Trust Charity (the Trust) for the year ended 31 December 2025.

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 2011 Act and in carrying out my examination, I have followed 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 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 contents 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.

J Sweeney Accountants
06/07/2026
Seven Grange Lane
Pitsford
Northampton
NN6 9AP

Summerland Trust Charity
Statement of Financial Activities
For The Year Ended 31 December 2025

		31 December 2025	31 December 2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	3	6,275	1,750
Charitable activities:			
Course fees		54,659	-
Investments	4	4,633	2,055
		<u>65,567</u>	<u>3,805</u>
EXPENDITURE ON:			
Raising funds	5	(72,298)	(4,575)
Charitable activities:	5		
NET EXPENDITURE		<u>(6,731)</u>	<u>(770)</u>
NET MOVEMENT IN FUNDS		<u>(6,731)</u>	<u>(770)</u>
RECONCILIATION OF FUNDS:			
Total funds brought forward		<u>305,580</u>	<u>306,350</u>
TOTAL FUNDS CARRIED FORWARD	10	<u><u>298,849</u></u>	<u><u>305,580</u></u>

The notes on pages 6 to 8 form part of these financial statements.

Summerland Trust Charity
Statement of Financial Position
As At 31 December 2025

				31 December 2025	31 December 2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
CURRENT ASSETS					
Debtors	8	17,840	-	17,840	11,079
Cash at bank and in hand		286,049	-	286,049	301,099
		303,889	-	303,889	312,178
Creditors: Amounts Falling Due Within One Year	9	(5,040)	-	(5,040)	(6,598)
NET CURRENT ASSETS (LIABILITIES)		298,849	-	298,849	305,580
TOTAL ASSETS LESS CURRENT LIABILITIES		298,849	-	298,849	305,580
NET ASSETS		298,849	-	298,849	305,580
FUNDS OF THE CHARITY					
Unrestricted Funds				298,849	305,580
TOTAL FUNDS	10			298,849	305,580

On behalf of the board

Mrs E Davies

Trustee
06/07/2026

The notes on pages 6 to 8 form part of these financial statements.

Summerland Trust Charity
Notes to the Financial Statements
For The Year Ended 31 December 2025

1. General Information

Summerland Trust Charity is a charitable incorporated organisation registered with the Charity Commission, registered charity number SC036863. The principal address is 41 Woodcroft Avenue, Bridge of Don, Aberdeen, Scotland, AB22 8WY.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charity is a Public Benefit Entity as defined by FRS 102.

2.2. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Income from Donations and Legacies

31 December 2025	31 December 2024
Unrestricted funds	Unrestricted funds
£	£
6,275	1,750

Donations and gifts

4. Investment Income

31 December 2025	31 December 2024
Unrestricted funds	Unrestricted funds
£	£
4,633	2,055

Bank interest receivable

5. Analysis of Expenditure

	Activities undertaken directly	Support costs (see note 6)	31 December 2025 Total
	£	£	£
Raising funds	61,942	10,356	72,298

	31 December 2024 Support costs (see note 6)
	£
Raising funds	4,575

Summerland Trust Charity
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

6. Support Costs

	31 December 2025
	Raising funds
	£
General administration	10,356
	<u><u> </u></u>
	31 December 2024
	Raising funds
	£
General administration	4,575
	<u><u> </u></u>

7. Average Number of Employees

Average number of employees during the year was nil NIL (2024: NIL)

8. Debtors

	31 December 2025	31 December 2024
	£	£
Due within one year		
Other debtors	17,840	11,079
	<u><u> </u></u>	<u><u> </u></u>

9. Creditors: Amounts Falling Due Within One Year

	31 December 2025	31 December 2024
	£	£
Other creditors	3,600	6,598
Accruals and deferred income	1,440	-
	<u><u> </u></u>	<u><u> </u></u>
	5,040	6,598
	<u><u> </u></u>	<u><u> </u></u>

10. Movement in Funds

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	305,580	65,567	(72,298)	298,849
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Total funds	305,580	65,567	(72,298)	298,849
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

Summerland Trust Charity
Notes to the Financial Statements (continued)
For The Year Ended 31 December 2025

	As at 1 December 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	306,350	3,805	(4,575)	305,580
Total funds	<u>306,350</u>	<u>3,805</u>	<u>(4,575)</u>	<u>305,580</u>

11. Transactions with Trustees

During the year the expenses reimbursed to the trustees or paid directly to third parties were as follows:

31 December 2025	31 December 2024
£	£
<u> </u>	<u> </u>

12. Related Party Disclosures

Summerland Trust Charity
Detailed Statement of Financial Activities
For The Year Ended 31 December 2025

	31 December 2025	31 December 2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations	6,275	1,750
	<u>6,275</u>	<u>1,750</u>
Charitable Activities:		
Course fees		
Course fees	54,659	-
	<u>54,659</u>	<u>-</u>
Investments		
Bank interest receivable	4,633	2,055
	<u>4,633</u>	<u>2,055</u>
	<u>65,567</u>	<u>3,805</u>
EXPENDITURE ON:		
Raising funds		
Conference fees	(61,942)	-
Travel and subsistence	(1,083)	-
Computer and IT consumables	(1,179)	(493)
Repairs, renewals and maintenance	-	(1,000)
Accountancy fees	(2,760)	-
Legal fees	(3,537)	(1,915)
Bank charges	(899)	-
Charitable donations	(780)	(1,167)
Sundry expenses	(118)	-
	<u>(72,298)</u>	<u>(4,575)</u>
	<u>(72,298)</u>	<u>(4,575)</u>
NET EXPENDITURE	<u>(6,731)</u>	<u>(770)</u>