

DAVID LISTER CHARITABLE TRUST

England & Wales · Charity number 1082007

Details

Status Registered

Legal form Other

Registered 2000-08-14

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

Contact

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Clint
Harrogate
North Yorkshire
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Activities

Objects: GENERAL CHARITABLE PURPOSES

Activities: Donations are made at the discretion of the trustees to benefit such charitable purposes as they think fit.

Classification

- **How:** Makes Grants To Organisations
- **What:** General Charitable Purposes
- **Who:** Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** WORLDWIDE
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£507,434	£466,728	£519,106	0
2024-04-05	£440,271	£253,741	-	-
2023-04-05	£481,654	£866,244	-	-
2022-04-05	£464,374	£354,562	-	-
2021-04-05	£468,160	£283,652	-	-

Trustees

Name	Role	Appointed
ANDREW DAVID WRIGLESWORTH		
David Ward Lister		
Susan Streather		2022-11-15

DAVID LISTER CHARITABLE TRUST

England & Wales - Charity number 1082007

Accounts

Charity registration number 1082007 (England and Wales)

DAVID LISTER CHARITABLE TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2025

DAVID LISTER CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	David Ward Lister Andrew David Wriglesworth Susan Streater
Charity number	1082007
Independent examiner	Holeys Chartered Accountants Stuart House 15-17 North Park Road Harrogate North Yorkshire HG1 5PD
Bankers	HSBC Plc 88 Town Street Horsforth Leeds LS18 4AR
Solicitors	Wrigleys Solicitors Solicitors 19 Cookridge Street Leeds West Yorkshire England LS2 3AG
Investment advisors	Williams Investment Management llp 34 Victoria Avenue Harrogate North Yorkshire HG1 5PR England

DAVID LISTER CHARITABLE TRUST

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DAVID LISTER CHARITABLE TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2025

The trustees present their annual report and financial statements for the year ended 5 April 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the trust's deed, the Charities Act 2011 and "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 2015)"

Objectives and activities

The trust's objects are to make funds available for charitable purposes. The trustees must use the income and may use the capital of the settlement in promoting the objects. and there has been no change in these during the year.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the trust's aims and objectives and in planning future activities and setting the grant making policy for the year.

Achievements and performance

Donations are made at the discretion of the trustees to benefit such charitable purposes as they think fit. It has carried these out by making charitable donations in the year of £466,050 (2024 : £252,640).

Financial review

The Charity receives donations to be used for its charitable purposes and has very low overhead/administration costs. The Charity received donations of £507,431 in the year, and made payments of £466,050 to charities and organizations meeting the objects of the Charity.

The trustees have assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The trust was created by a Trust Deed dated 24 March 2000 made by David Ward Lister and Peter Robert Procter Chadwick. Stuart Garside was appointed by Deed as an additional trustee on 25 September 2000. On 13 April 2010 a Deed of Appointment and Retirement of Trustees was signed in which Peter Robert Procter Chadwick retired as a trustee, and Andrew David Wriglesworth was appointed in his place. On 15 November 2022 a Deed of Appointment and Retirement of Trustees was signed in which Stuart Garside retired as a trustee, and Susan Streater was appointed in his place.

The trustees who served during the year and up to the date of signature of the financial statements were:

David Ward Lister

Andrew David Wriglesworth

Susan Streater

There were no related parties during the year.

The trustees' report was approved by the Board of Trustees.

David Ward Lister

Trustee

Susan Streater

Trustee

Andrew David Wriglesworth

Trustee

Dated: 23 July 2025

DAVID LISTER CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DAVID LISTER CHARITABLE TRUST

I report to the trustees on my examination of the financial statements of David Lister Charitable Trust (the trust) for the year ended 5 April 2025.

Responsibilities and basis of report

As the trustees of the trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the trust's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the trust's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

I have completed my examination. I confirm that no 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 Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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 financial statements to be reached.

T Yates BSc FCA

Holeys Chartered Accountants

Stuart House
15-17 North Park Road
Harrogate
North Yorkshire
HG1 5PD

Dated: 23 July 2025

DAVID LISTER CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	3	507,431	440,271
Investments	4	3	-
Total income		<u>507,434</u>	<u>440,271</u>
Expenditure on:			
Charitable activities	5	466,728	253,741
Total expenditure		<u>466,728</u>	<u>253,741</u>
Net income and movement in funds		40,706	186,530
Reconciliation of funds:			
Fund balances at 6 April 2024		<u>478,400</u>	<u>291,870</u>
Fund balances at 5 April 2025		<u><u>519,106</u></u>	<u><u>478,400</u></u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DAVID LISTER CHARITABLE TRUST

STATEMENT OF FINANCIAL POSITION

AS AT 5 APRIL 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Cash at bank and in hand		519,856		479,150	
Current liabilities	8	<u>(750)</u>		<u>(750)</u>	
Net current assets			<u>519,106</u>		<u>478,400</u>
Income funds					
Unrestricted funds			<u>519,106</u>		<u>478,400</u>
			<u>519,106</u>		<u>478,400</u>

The financial statements were approved by the Trustees on 23 July 2025

David Ward Lister
Trustee

Andrew David Wriglesworth
Trustee

Susan Streater
Trustee

Charity Registration No. 1082007

DAVID LISTER CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2025

1 Accounting policies

Charity information

David Lister Charitable Trust is a an unincorporated charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the trust's Deed, the Charities Act 2011 and "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)". The trust is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the trust.

1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DAVID LISTER CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Donations are accounted for when paid.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

DAVID LISTER CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	507,431	440,271

4 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	3	-

5 Expenditure on charitable activities

	Charitable Donations 2025 £	Admin Fees 2025 £	Total 2025 £	Charitable Donations 2024 £	Admin Fees 2024 £	Total 2024 £
Direct costs						
Charitable expenditure	466,050	678	466,728	252,641	1,100	253,741
Analysis by fund						
Unrestricted funds	466,050	678	466,728	252,641	1,100	253,741

6 Trustees

None of the trustees received any remuneration or expenses for their work as a trustee.

7 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Total	-	-

There were no employees whose annual remuneration was more than £60,000.

DAVID LISTER CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

8 Current liabilities

	2025 £	2024 £
Accruals and deferred income	750	750

9 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 6 April 2024 £	Incoming resources £	Resources expended £	At 5 April 2025 £
General funds	478,400	507,434	(466,728)	519,106
Previous year:	At 6 April 2023 £	Incoming resources £	Resources expended £	At 5 April 2024 £
General funds	291,870	440,271	(253,741)	478,400

10 Analysis of changes in net funds

The trust had no material debt during the year.

DAVID LISTER CHARITABLE TRUST

DIRECT CHARITABLE GRANTS

FOR THE YEAR ENDED 5 APRIL 2025

	5 April 2025 £	5 April 2024 £
Direct charitable institutional grants		
Acorn's Hospice	5,000	-
Action Aid	10,000	-
Action Against Hunger	5,000	-
Action for Children	5,000	-
ACS	-	2,000
Add International	2,000	-
Age International - Gaza	-	2,000
All we can	20,000	10,000
Alzheimer's Society	10,000	-
Amos Trust	-	2,000
Barnardos	-	5,000
Barnabus	5,000	2,000
Bible Society	-	2,000
Brainwave	2,000	-
Bone Cancer Research trust	-	2,000
British red cross	35,000	-
British Blind Sport	2,000	-
Butterfly Trust	-	2,000
Camphill Village Trust	10,000	5,000
Cancer Research UK	-	17,000
Carers Trust	-	1,000
Caring for Life	5,000	-
Child Autism UK	-	2,000
Child Bereavement UK	-	2,000
Christian Aid	15,000	22,000
Climbing Out	5,000	-
Crew 2000	5,000	-
CRISIS	-	5,000
Crohn's & Colitis Relief	-	2,000
Dec Middle East Appeal	20,000	-
Douglas MacMillan Hospice	-	1,000
Edinburgh Headway	5,000	-
Farm Africa	5,000	2,500
Frontline	-	2,000
Go Stud Hosp Charity Research	-	2,000
Carried forward	171,000	92,500

DAVID LISTER CHARITABLE TRUST

DIRECT CHARITABLE GRANTS

FOR THE YEAR ENDED 5 APRIL 2025

	5 April 2025 £	5 April 2024 £
Brought forward	171,000	92,500
Grove Cottage	2,000	2,000
Harrogate & District Community Action	5,000	-
Harrogate Homeless Project	-	10,000
Helping Disabilities Trust	2,000	1,000
Henshaws	10,000	5,000
Hope UK	1,000	-
Hope and Homes for Children	10,000	15,000
Impact	-	5,000
Inter Care	10,000	-
Kidney Care UK	5,000	2,000
Leeds Mencap	5,000	-
Leeds Weekend Care	-	2,000
Leprosy Mission	-	2,000
Leukemia UK	(1,000)	1,000
Macmillan Cancer Support	15,000	-
Malaika Kids UK	5,000	2,000
Martin House Hospice	-	2,000
Medair UK	5,000	-
Medecins san Frontieres	10,000	5,000
Merton Mencap	5,000	-
Mildmay Mission Hospital	5,000	-
MIND	5,000	2,000
Mission without Borders	-	5,000
Motor Neurone Disease Association	5,000	-
MPS Society	5,000	-
Mustard Tree	2,000	-
National Deaf Childrens Society	-	5,000
Nidderdale Agricultural Society	50	40
OPA cancer	-	2,000
Open Arms Malawi	10,000	15,000
Open Door Charity	2,000	-
Open Road West Norfolk	-	2,000
Operation Smile	-	2,000
Oxford Childrens Hospital	5,000	-
Carried forward	299,050	179,540

DAVID LISTER CHARITABLE TRUST

DIRECT CHARITABLE GRANTS

FOR THE YEAR ENDED 5 APRIL 2025

	5 April 2025 £	5 April 2024 £
Brought forward	299,050	179,540
Parenting MH	-	1,000
Parkinson's UK	20,000	-
PHASE Worldwide	2,000	-
Practical Action	12,000	-
Project Mala	-	2,000
Prostrate Cancer UK	15,000	5,000
Rainbow Trust	5,000	2,000
Red Cross	-	10,000
Rescare	-	2,000
Respite Association	-	5,000
Retina UK	5,000	-
Ripley Show	-	100
RNIB	5,000	-
Roseberry Centre	2,000	-
Roy Castle Lung Cancer	-	(5,000)
RSPB	5,000	-
Safe Child Thailand	5,000	2,000
Salvation Army	10,000	5,000
Santa Maria Education Fund	5,000	-
Save the Children	10,000	-
Sense	-	(2,000)
Sight Savers	5,000	-
Sparks of Hope	-	1,000
Saint Catherine's Hospice	5,000	-
St Gemma's Hospice	5,000	-
St Michael's Hospice	-	5,000
Sue Ryder	-	10,000
Support Live	2,000	-
Sunnydays childrens fund	5,000	2,000
Teenage Cancer Trust	5,000	-
Tikva UK	2,000	-
The Connection Homeless	-	2,000
The Leprosy Mission	5,000	-
The Sick Children's Trust	5,000	-
Two Ridings Community Foundation	-	5,000
UEA cancer research	2,000	-
UNICEF	10,000	-
Unicef Gaza	-	10,000
Unicef UK (Yemen)	-	10,000
Carried forward	451,050	251,640

DAVID LISTER CHARITABLE TRUST

DIRECT CHARITABLE GRANTS

FOR THE YEAR ENDED 5 APRIL 2025

	5 April 2025 £	5 April 2024 £
Brought forward	451,050	251,640
Wireless for the blind	5,000	-
World Child Cancer	5,000	-
Worldwide Cancer Research	5,000	-
Yorkshire Childrens Trust	-	1,000
	<hr/>	<hr/>
	466,050	252,640
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DAVID LISTER CHARITABLE TRUST

England & Wales - Charity number 1082007

Accounts

Charity registration number 1082007

DAVID LISTER CHARITABLE TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2024

DAVID LISTER CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	David Ward Lister Andrew David Wriglesworth Susan Streater
Charity number	1082007
Independent examiner	Holeys Chartered Accountants Stuart House 15-17 North Park Road Harrogate North Yorkshire HG1 5PD
Bankers	HSBC Plc 88 Town Street Horsforth Leeds LS18 4AR
Solicitors	Wrigleys Solicitors Solicitors 19 Cookridge Street Leeds West Yorkshire England LS2 3AG
Investment advisors	Williams Investment Management llp 34 Victoria Avenue Harrogate North Yorkshire HG1 5PR England

DAVID LISTER CHARITABLE TRUST

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DAVID LISTER CHARITABLE TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2024

The trustees present their annual report and financial statements for the year ended 5 April 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the trust's deed, the Charities Act 2011 and "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 2015)"

Objectives and activities

The trust's objects are to make funds available for charitable purposes. The trustees must use the income and may use the capital of the settlement in promoting the objects. and there has been no change in these during the year.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the trust's aims and objectives and in planning future activities and setting the grant making policy for the year.

Achievements and performance

Donations are made at the discretion of the trustees to benefit such charitable purposes as they think fit. It has carried these out by making charitable donations in the year of £252,640 (2023 : £865,650).

Financial review

The trustees have assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks. The Charity receives donations to be used for its charitable purposes and has very low overhead/administration costs. The Charity received donations of £440,271 in the year, and made payments of £252,640 to charities and organisations meeting the objects of the Charity.

Structure, governance and management

The trust was created by a Trust Deed dated 24 March 2000 made by David Ward Lister and Peter Robert Procter Chadwick. Stuart Garside was appointed by Deed as an additional trustee on 25 September 2000. On 13 April 2010 a Deed of Appointment and Retirement of Trustees was signed in which Peter Robert Procter Chadwick retired as a trustee, and Andrew David Wriglesworth was appointed in his place. On 15 November 2022 a Deed of Appointment and Retirement of Trustees was signed in which Stuart Garside retired as a trustee, and Susan Streater was appointed in his place.

The trustees who served during the year and up to the date of signature of the financial statements were:

David Ward Lister
Andrew David Wriglesworth
Susan Streater

There were no related parties during the year.

The trustees' report was approved by the Board of Trustees.

David Ward Lister

Trustee

Susan Streater

Trustee

Andrew David Wriglesworth

Trustee

Dated: 24 July 2024

DAVID LISTER CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DAVID LISTER CHARITABLE TRUST

I report to the trustees on my examination of the financial statements of David Lister Charitable Trust (the trust) for the year ended 5 April 2024.

Responsibilities and basis of report

As the trustees of the trust you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the trust's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the trust's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements to be reached.

T Yates BSc FCA

Holeys Chartered Accountants

Stuart House
15-17 North Park Road
Harrogate
North Yorkshire
HG1 5PD

Dated: 24 July 2024

DAVID LISTER CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2024

	Notes	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from:			
Donations and legacies	3	440,271	481,654
Total income		440,271	481,654
Expenditure on:			
Charitable activities	4	253,741	866,244
Total expenditure		253,741	866,244
Net income/(expenditure) and movement in funds		186,530	(384,590)
Reconciliation of funds:			
Fund balances at 6 April 2023		291,870	676,460
Fund balances at 5 April 2024		478,400	291,870

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

DAVID LISTER CHARITABLE TRUST

STATEMENT OF FINANCIAL POSITION

AS AT 5 APRIL 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Cash at bank and in hand		479,150		292,480	
Current liabilities	7	(750)		(610)	
Net current assets			478,400		291,870
Income funds					
Unrestricted funds			478,400		291,870
			478,400		291,870

The financial statements were approved by the Trustees on 24 July 2024

David Ward Lister
Trustee

Andrew David Wriglesworth
Trustee

Susan Streater
Trustee

Company Registration No. 1082007

DAVID LISTER CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2024

1 Accounting policies

Company information

David Lister Charitable Trust is a an unincorporated charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the trust's Deed, the Charities Act 2011 and "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)". The trust is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the trust.

1.4 Incoming resources

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DAVID LISTER CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Donations are accounted for when paid.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

DAVID LISTER CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Donations and gifts	440,271	481,654

4 Charitable activities

	Charitable donations	Admin fees	Total	2023
	£	£	£	£
Charitable expenditure	252,641	1,100	253,741	866,244
Analysis by fund				
Unrestricted funds	252,641	1,100	253,741	
	252,641	1,100	253,741	
For the year ended 5 April 2023				
Unrestricted funds	865,650	594		866,244
	865,650	594		866,244

5 Trustees

None of the trustees received any remuneration or expenses for their work as a trustee.

6 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Total	-	-

DAVID LISTER CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2024

7 Current liabilities

	2024 £	2023 £
Accruals and deferred income	750	610

8 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 6 April 2023 £	Incoming resources £	Resources expended £	At 5 April 2024 £
General funds	291,870	440,271	(253,741)	478,400
Previous year:	At 6 April 2022 £	Incoming resources £	Resources expended £	At 5 April 2023 £
General funds	676,460	481,654	(866,244)	291,870

9 Analysis of changes in net funds

The trust had no material debt during the year.

DAVID LISTER CHARITABLE TRUST

DIRECT CHARITABLE GRANTS

FOR THE YEAR ENDED 5 APRIL 2024

	5 April 2024 £	5 April 2023 £
Direct charitable institutional grants		
Action Against Hunger	-	1,000
Action for Children	-	50,000
ACS	2,000	-
Addington Fund	-	1,000
Age International - Gaza	2,000	-
All we can	10,000	65,000
Allefts	-	1,000
Alzheimer's Society	-	55,000
Alzheimer's Research UK	-	2,000
Amos Trust	2,000	-
AMREF Help Africa	-	5,000
Barnardos	5,000	-
Barnabas Aid	2,000	-
Barnabas Fund	-	3,000
Bible Society	2,000	-
Bids Bosona	-	2,000
Blood Cancer UK	-	1,000
Brain Research UK	-	2,000
Brainwave	-	2,000
Bone Cancer Research trust	2,000	-
Butterfly Trust	2,000	-
Camphill Village Trust	5,000	-
Cancer Research UK	17,000	-
Carers Trust	1,000	-
Caring for Life		2,000
Child Autism UK	2,000	-
Children Ahead	-	1,000
Child Bereavement UK	2,000	-
Children for Health	-	1,000
Christian Aid	22,000	17,000
Concern World Wide	-	10,000
Conquest UK	-	1,000
Contact	-	2,000
Crew 2000	-	1,000
CRISIS	5,000	5,000
Crohn's & Colitis Relief	2,000	1,000
Dec Earthquake Appeal	-	20,000
Dec Pakistan Floods	-	10,000
Dementia UK	-	1,000
Diabetes UK	-	10,000
Douglas MacMillan Hospice	1,000	-
Eating Matters	-	2,000
Farm Africa	2,500	2,000
Frontline	2,000	-
Go Kids Go	-	2,000
Go Stud Hosp Charity Research	2,000	-
Carried forward	92,500	278,000

DAVID LISTER CHARITABLE TRUST

DIRECT CHARITABLE GRANTS

FOR THE YEAR ENDED 5 APRIL 2024

	5 April 2024 £	5 April 2023 £
Brought forward	92,500	278,000
Grove Cottage	2,000	-
Hampsthwaite Methodist Church	-	-
Harrogate Homeless Project	10,000	-
Help & Homes 4 Children	-	50,000
Helping Disabilities Trust	1,000	-
Henshaws	5,000	2,000
Hope and Homes for Children	15,000	10,000
Humanity Inclusion	-	7,000
Impact	5,000	-
Independence at Home	-	1,000
Independent Age	-	1,000
International East African Hunger Crisis	-	2,000
IPSEA	-	2,000
Kidney Care UK	2,000	-
Kids Space	-	1,000
Kurkha Welfare	-	500
Leeds Down Syndrome Network	-	1,000
Leeds Weekend Care	2,000	-
Leonard Cheshire Foundation	-	2,000
Leprosy Mission	2,000	1,000
Leukemia UK	1,000	-
M S Society	-	2,000
Macmillan Cancer Support	-	12,000
MAF	-	2,000
Malaika Kids UK	2,000	-
Marie Curie	-	5,000
Martin House Hospice	2,000	-
Medair UK	-	2,000
Medecins san Frontieres	5,000	60,000
Methodist Home of the Aged	-	50,000
Mildmay Mission Hospital	-	2,000
MIND	2,000	8,000
Mission without Borders	5,000	5,000
Motor Neurone Disease	-	5,000
MYPAS	-	2,000
National Deaf Childrens Society	5,000	-
Nidderdale Agricultural Society	40	50
OPA cancer	2,000	1,000
Open Arms Malawi	15,000	15,000
Open Road West Norfolk	2,000	-
Operation Smile	2,000	-
Oxford Childrens Hospital	-	2,000
Carried forward	179,540	531,550

DAVID LISTER CHARITABLE TRUST

DIRECT CHARITABLE GRANTS

FOR THE YEAR ENDED 5 APRIL 2024

	5 April 2024 £	5 April 2023 £
Brought forward	179,540	531,550
Parenting MH	1,000	-
Parkinson's Society	-	50,000
Parkinson's UK	-	15,000
Plan International	-	-
Practical Action	-	5,000
Project Mala	2,000	-
Prostrate Cancer UK	5,000	2,000
Rainbow Trust	2,000	2,000
Red Cross	10,000	15,000
Refresh Carers	-	1,000
Rescare	2,000	-
Resolve Now	-	2,000
Respite Association	5,000	-
Ripley Show	100	100
RNLI	-	1,000
Roseberry Centre	-	2,000
Roy Castle Lung Cancer	(5,000)	10,000
Safe Child Thailand	2,000	2,000
Salvation Army	5,000	60,000
Samaritans Pulse	-	1,000
Save International	-	2,000
Save the Children Fund	-	60,000
Seeing Dogs	-	1,000
Sense	(2,000)	2,000
Side by Side	-	1,000
Social Square (UK)	-	1,000
Sparks of Hope	1,000	-
Special Needs Parental Support	-	2,000
St Gemma's Hospice	-	15,000
St Michael's Hospice	5,000	5,000
Sue Ryder	10,000	-
Sunnydays childrens fund	2,000	-
Sunshine Wishes	-	1,000
Survive	-	1,000
Tanzania Trust	-	1,000
Teen Enterprise	-	1,000
The Connection Homeless	2,000	-
Triangle Generation Humanitaire	-	5,000
Two Ridings Community Foundation	5,000	-
UNICEF	-	12,000
Unicef Gaza	10,000	-
Unicef UK (Yemen)	10,000	-
Wellspring	-	1,000
	<hr/>	<hr/>
	251,640	810,650

DAVID LISTER CHARITABLE TRUST

DIRECT CHARITABLE GRANTS

FOR THE YEAR ENDED 5 APRIL 2024

	5 April 2024 £	5 April 2023 £
Brought forward	251,640	810,650
Westwood	-	1,000
World Child Cancer	-	2,000
Yeldall Manor	-	2,000
Yorkshire Cancer Research	-	50,000
Yorkshire Childrens Trust	1,000	-
	<hr/> 252,640 <hr/>	<hr/> 865,650 <hr/>

DAVID LISTER CHARITABLE TRUST

England & Wales - Charity number 1082007

Accounts

Charity registration number 1082007

DAVID LISTER CHARITABLE TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023
PAGES FOR FILING WITH REGISTRAR

DAVID LISTER CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	David Ward Lister Andrew David Wrigglesworth Susan Streater	(Appointed 15 November 2022)
Charity number	1082007	
Independent examiner	Holeys Chartered Accountants Stuart House 15-17 North Park Road Harrogate North Yorkshire HG1 5PD	
Bankers	HSBC Plc 88 Town Street Horsforth Leeds LS18 4AR	
Solicitors	Wrigleys Solicitors Solicitors 19 Cookridge Street Leeds West Yorkshire England LS2 3AG	
Investment advisors	Williams Investment Management llp 34 Victoria Avenue Harrogate North Yorkshire HG1 5PR England	

DAVID LISTER CHARITABLE TRUST

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Trustees' report	1
Independent examiner's report	2
Statement of financial activities	3
Statement of financial position	4
Notes to the financial statements	5 - 8

DAVID LISTER CHARITABLE TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2023

The trustees present their annual report and financial statements for the year ended 5 April 2023.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the trust's deed, the Charities Act 2011 and "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 2015)"

Objectives and activities

The trust's objects are to make funds available for charitable purposes. The trustees must use the income and may use the capital of the settlement in promoting the objects, and there has been no change in these during the year.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the trust's aims and objectives and in planning future activities and setting the grant making policy for the year.

Achievements and performance

Donations are made at the discretion of the trustees to benefit such charitable purposes as they think fit. It has carried these out by making charitable donations in the year of £865,650 (2022 : £354,000).

Financial review

The trustees have assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The trust was created by a Trust Deed dated 24 March 2000 made by David Ward Lister and Peter Robert Procter Chadwick. Stuart Garside was appointed by Deed as an additional trustee on 25 September 2000. On 13 April 2010 a Deed of Appointment and Retirement of Trustees was signed in which Peter Robert Procter Chadwick retired as a trustee, and Andrew David Wriglesworth was appointed in his place.

The trustees who served during the year and up to the date of signature of the financial statements were:

David Ward Lister

Stuart Garside Resigned 15.11.2022

Andrew David Wriglesworth

Susan Streather Appointed 15.11.2022

There were no related parties during the year.

The trustees' report was approved by the Board of Trustees.

David Ward Lister
Trustee

Susan Streather
Trustee

Andrew David Wriglesworth
Trustee

Dated: 27 July 2023

DAVID LISTER CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DAVID LISTER CHARITABLE TRUST

I report on the financial statements of the trust for the year ended 5 April 2023, which are set out on pages 3 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination.

It is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

T Yates BSc FCA

Stuart House
15-17 North Park Road
Harrogate
North Yorkshire
HG1 5PD

Dated:

DAVID LISTER CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2023

		Unrestricted funds 2023 £	Unrestricted funds 2022 £
<u>Income from:</u>	Notes		
Donations and legacies	3	481,654	464,374
		_____	_____
<u>Expenditure on:</u>			
Charitable activities	4	866,244	354,562
		_____	_____
Net (expenditure)/income for the year/ Net movement in funds		(384,590)	109,812
Fund balances at 6 April 2022		676,460	566,648
		_____	_____
Fund balances at 5 April 2023		291,870	676,460
		=====	=====

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

DAVID LISTER CHARITABLE TRUST

STATEMENT OF FINANCIAL POSITION

AS AT 5 APRIL 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Cash at bank and in hand		292,480		677,070	
Current liabilities	7	(610)		(610)	
Net current assets			291,870		676,460
Income funds					
Unrestricted funds			291,870		676,460
			291,870		676,460

The financial statements were approved by the Trustees on 27 July 2023

David Ward Lister
Trustee

Andrew David Wrigglesworth
Trustee

Susan Streater
Trustee

Company Registration No. 1082007

DAVID LISTER CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2023

1 Accounting policies

Company information

David Lister Charitable Trust is a an unincorporated charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the trust's Deed, the Charities Act 2011 and "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)". The trust is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the trust.

1.4 Incoming resources

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DAVID LISTER CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Donations are accounted for when paid.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

DAVID LISTER CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and gifts	481,654	462,374
Prior year donation returned	-	2,000
	<u> </u>	<u> </u>

4 Charitable activities

	Charitable donations	Admin fees	Total	2022
	£	£	£	£
Charitable expenditure	865,650	594	866,244	354,562
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Analysis by fund				
Unrestricted funds	865,650	594	866,244	
	<u> </u>	<u> </u>	<u> </u>	
	865,650	594	866,244	
	<u> </u>	<u> </u>	<u> </u>	
For the year ended 5 April 2022				
Unrestricted funds	354,000	562		354,562
	<u> </u>	<u> </u>		<u> </u>
	354,000	562		354,562
	<u> </u>	<u> </u>		<u> </u>

5 Trustees

None of the trustees received any remuneration or expenses for their work as a trustee.

6 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	-	-
	<u> </u>	<u> </u>

DAVID LISTER CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

7 Current liabilities

	2023	2022
	£	£
Accruals and deferred income	610	610
	<u> </u>	<u> </u>

8 Analysis of changes in net funds

The trust had no debt during the year.

DAVID LISTER CHARITABLE TRUST

DIRECT CHARITABLE GRANTS

FOR THE YEAR ENDED 5 APRIL 2023

	5 April 2023 £	5 April 2022 £
Direct charitable institutional grants		
Acorn's Hospice	-	1,000
Action Against Hunger	1,000	-
Action for Children	50,000	5,000
Addington Fund	1,000	5,000
All we can	65,000	7,000
Allefts	1,000	-
Alzheimer's Society	55,000	-
Alzheimer's Research UK	2,000	5,000
Amnesty International	-	12,000
AMREF Help Africa	5,000	2,000
Barnardos	-	2,000
Barnabas Fund	3,000	2,000
Bids Bosona	2,000	-
Blind Veterans U K	-	2,000
Blood Cancer UK	1,000	-
Brain Research UK	2,000	-
Brainwave	2,000	2,000
British Heart Foundation	-	1,000
British red cross	-	25,000
Cancer Research UK	-	4,000
Capital Village trust	-	2,000
Care international	-	2,000
Carers Resources	-	2,000
Carers Trust	-	1,000
Caring for Life	2,000	-
Chess Homeland	-	2,000
Children Ahead	1,000	-
Children for Health	1,000	-
Christian Aid	17,000	12,000
Concern World Wide	10,000	15,000
Conquest UK	1,000	-
Contact	2,000	-
Crew 2000	1,000	
CRISIS	5,000	2,000
Crohn's & Colitis Relief	1,000	-
Cystic Fibrosis	-	2,000
Dec Earthquake Appeal	20,000	-
Dec Pakistan Floods	10,000	-
Dementia UK	1,000	-
Diabetes UK	10,000	-
Doctors without Borders	-	10,000
Eating Matters	2,000	
Edinburgh Headway	-	2,000
Ezer	-	2,000
Farm Africa	2,000	2,000
Go Kids Go	2,000	-
	<hr/>	<hr/>
Carried forward	278,000	131,000

DAVID LISTER CHARITABLE TRUST

DIRECT CHARITABLE GRANTS

FOR THE YEAR ENDED 5 APRIL 2023

	5 April 2023 £	5 April 2022 £
Brought forward	278,000	131,000
Handicapped children action group	-	1,000
Help & Homes 4 Children	50,000	-
Henshaws	2,000	5,000
Hope and Homes for Children	10,000	10,000
Humanity Inclusion	7,000	2,000
Independence at Home	1,000	-
Independent Age	1,000	-
Indian Inland Mission	-	2,000
International East African Hunger Crisis	2,000	-
IPSEA	2,000	-
Kids Space	1,000	-
Kurkha Welfare	500	-
Intercare	-	2,000
Interfaith	-	2,000
Leeds Down Syndrome Network	1,000	-
Lennox childrens cancer	-	5,000
Leonard Cheshire Foundation	2,000	-
Leprosy Mission	1,000	-
Lumos	-	2,000
M S Society	2,000	-
Macmillan Cancer Support	12,000	12,000
MAF	2,000	2,000
Mag Mines	-	2,000
Manorlands Hospice	-	7,000
Marie Curie	5,000	-
Martin House Hospice	-	5,000
Medair UK	2,000	-
Medecins san Frontieres	60,000	-
Methodist Home of the Aged	50,000	-
Mildmay Mission Hospital	2,000	-
MIND	8,000	2,000
Mission without Borders	5,000	2,000
Motor Neurone Disease	5,000	5,000
Musclar Spinal Atrophy UK	-	2,000
MYPAS	2,000	-
Nidderdale Agricultural Society	50	-
OPA cancer	1,000	2,000
Open Arms	-	20,000
Open Arms Malawi	15,000	5,000
Operation Smile	-	2,000
Oxford Childrens Hospital	2,000	-
Parkinson's Society	50,000	2,000
Parkinson's UK	15,000	-
Plan International	-	5,000
Carried forward	596,550	237,000

DAVID LISTER CHARITABLE TRUST

DIRECT CHARITABLE GRANTS

FOR THE YEAR ENDED 5 APRIL 2023

	5 April 2023 £	5 April 2022 £
Brought forward	596,550	237,000
Practical Action	5,000	2,000
Prison Me no way	-	2,000
Prostrate Cancer UK	2,000	-
Pumping Mandelston	-	2,000
Pulse	-	10,000
Rainbow Trust	2,000	-
Reach the Children UK	-	2,000
Red Cross	15,000	-
Refresh Carers	1,000	-
Resolve Now	2,000	-
Ripley Show	100	-
RNC	-	2,000
RNID	-	2,000
RNLI	1,000	2,000
Roseberry Centre	2,000	-
Roy Castle Lung Cancer	10,000	2,000
Safe Child Thailand	2,000	1,000
Salvation Army	60,000	20,000
Samaritans Pulse	1,000	-
Save International	2,000	-
Save the Children Fund	60,000	30,000
Seeing Dogs	1,000	-
Sense	2,000	-
Side by Side	1,000	-
Sight Research	-	1,000
Sight Savers	-	1,000
Social Square (UK)	1,000	-
Special Needs Parental Support	2,000	-
St Gemma's Hospice	15,000	-
St Michael's Hospice	5,000	2,000
Sunnydays childrens fund	-	1,000
Sunshine Wishes	1,000	-
Survive	1,000	-
Target Overian cancer	-	2,000
Tanzania Trust	1,000	-
TCO charity	-	5,000
Teen Enterprise	1,000	-
The Heprosey Mission	-	2,000
Tinsell Trust	-	2,000
Triangle Generation Humanitaire	5,000	-
UNICEF	12,000	15,000
Water Aid	-	2,000
Wellspring	1,000	-
	<hr/>	<hr/>
	810,650	347,000

DAVID LISTER CHARITABLE TRUST

DIRECT CHARITABLE GRANTS

FOR THE YEAR ENDED 5 APRIL 2023

	5 April 2023 £	5 April 2022 £
Brought forward	810,650	347,000
Westwood	1,000	
Wilf ward family trust	-	2,000
World Child Cancer	2,000	5,000
Yeldall Manor	2,000	-
Yorkshire Cancer Research	50,000	-
	<hr/> 865,650 <hr/> <hr/>	<hr/> 354,000 <hr/> <hr/>

DAVID LISTER CHARITABLE TRUST

England & Wales - Charity number 1082007

Accounts

Charity registration number 1082007

DAVID LISTER CHARITABLE TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022

DAVID LISTER CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	David Ward Lister Andrew David Wigglesworth Stuart Garside
Charity number	1082007
Independent examiner	Holeys Chartered Accountants Stuart House 15-17 North Park Road Harrogate North Yorkshire HG1 5PD
Bankers	HSBC Plc 88 Town Street Horsforth Leeds LS18 4AR
Solicitors	Wrigleys Solicitors Solicitors 19 Cookridge Street Leeds West Yorkshire England LS2 3AG
Investment advisors	Williams Investment Management llp 34 Victoria Avenue Harrogate North Yorkshire HG1 5PR England

DAVID LISTER CHARITABLE TRUST

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DAVID LISTER CHARITABLE TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2022

The trustees present their annual report and financial statements for the year ended 5 April 2022.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the trust's deed, the Charities Act 2011 and "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 2015)"

Objectives and activities

The trust's objects are to make funds available for charitable purposes. The trustees must use the income and may use the capital of the settlement in promoting the objects. and there has been no change in these during the year.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the trust's aims and objectives and in planning future activities and setting the grant making policy for the year.

Achievements and performance

Donations are made at the discretion of the trustees to benefit such charitable purposes as they think fit. It has carried these out by making charitable donations in the year of £354,000 (2021 : £283,000).

Financial review

The trustees have assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The trust was created by a Trust Deed dated 24 March 2000 made by David Ward Lister and Peter Robert Procter Chadwick. Stuart Garside was appointed by Deed as an additional trustee on 25 September 2000. On 13 April 2010 a Deed of Appointment and Retirement of Trustees was signed in which Peter Robert Procter Chadwick retired as a trustee, and Andrew David Wriglesworth was appointed in his place.

The trustees who served during the year and up to the date of signature of the financial statements were:

David Ward Lister

Stuart Garside

Andrew David Wriglesworth

There were no related parties during the year.

The trustees' report was approved by the Board of Trustees.

David Ward Lister
Trustee

Stuart Garside
Trustee

Andrew David Wriglesworth
Trustee

Dated: 22 June 2022

DAVID LISTER CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DAVID LISTER CHARITABLE TRUST

I report on the financial statements of the trust for the year ended 5 April 2022, which are set out on pages 3 to 8.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination.

It is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

T Yates BSc FCA

Stuart House
15-17 North Park Road
Harrogate
North Yorkshire
HG1 5PD

Dated: 22 June 2022

DAVID LISTER CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2022

		Unrestricted funds 2022 £	Unrestricted funds 2021 £
	Notes		
<u>Income from:</u>			
Donations and legacies	3	464,374	468,160
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	4	354,562	283,652
		<hr/>	<hr/>
Net income for the year/ Net movement in funds		109,812	184,508
Fund balances at 6 April 2021		566,648	382,140
		<hr/>	<hr/>
Fund balances at 5 April 2022		676,460	566,648
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

DAVID LISTER CHARITABLE TRUST

STATEMENT OF FINANCIAL POSITION

AS AT 5 APRIL 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Cash at bank and in hand		677,070		567,278	
Current liabilities					
	7	(610)		(630)	
Net current assets		<u>676,460</u>		<u>566,648</u>	
Income funds					
Unrestricted funds		676,460		566,648	
		<u>676,460</u>		<u>566,648</u>	

The financial statements were approved by the Trustees on 22 June 2022

David Ward Lister
Trustee

Andrew David Wrigglesworth
Trustee

Stuart Garside
Trustee

Company Registration No. 1082007

DAVID LISTER CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2022

1 Accounting policies

Company information

David Lister Charitable Trust is a an unincorporated charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the trust's Deed, the Charities Act 2011 and "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)". The trust is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the trust.

1.4 Incoming resources

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DAVID LISTER CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

1 Accounting policies

(Continued)

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Donations are accounted for when paid.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

DAVID LISTER CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2022

3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	462,374	468,160
Prior year donation returned	2,000	-
	<u>464,374</u>	<u>468,160</u>

4 Charitable activities

	Charitable donations	Admin fees	Total	2021
	£	£	£	£
Charitable expenditure	354,000	562	354,562	283,652
	<u>354,000</u>	<u>562</u>	<u>354,562</u>	<u>283,652</u>
Analysis by fund				
Unrestricted funds	354,000	562	354,562	
	<u>354,000</u>	<u>562</u>	<u>354,562</u>	
For the year ended 5 April 2021				
Unrestricted funds	283,000	652		283,652
	<u>283,000</u>	<u>652</u>		<u>283,652</u>

5 Trustees

None of the trustees received any remuneration or expenses for their work as a trustee.

6 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Total	-	-
	<u>-</u>	<u>-</u>

DAVID LISTER CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2022

7 Current liabilities

	2022	2021
	£	£
Accruals and deferred income	610	630
	<u>610</u>	<u>630</u>

8 Analysis of changes in net funds

The trust had no debt during the year.

DAVID LISTER CHARITABLE TRUST

England & Wales - Charity number 1082007

Accounts

DAVID LISTER CHARITABLE TRUST
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021

DAVID LISTER CHARITABLE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	David Ward Lister Andrew David Wigglesworth Stuart Garside
Charity number	1082007
Independent examiner	Holeys Chartered Accountants Stuart House 15-17 North Park Road Harrogate North Yorkshire HG1 5PD
Bankers	HSBC Plc 88 Town Street Horsforth Leeds LS18 4AR
Solicitors	Wrigleys Solicitors Solicitors 19 Cookridge Street Leeds West Yorkshire England LS2 3AG
Investment advisors	Williams Investment Management llp 34 Victoria Avenue Harrogate North Yorkshire HG1 5PR England

DAVID LISTER CHARITABLE TRUST

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DAVID LISTER CHARITABLE TRUST

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2021

The trustees present their report and financial statements for the year ended 5 April 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the trust's deed, the Charities Act 2011 and "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 2015)"

Objectives and activities

The trust's objects are to make funds available for charitable purposes. The trustees must use the income and may use the capital of the settlement in promoting the objects. and there has been no change in these during the year.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the trust's aims and objectives and in planning future activities and setting the grant making policy for the year.

Achievements and performance

Donations are made at the discretion of the trustees to benefit such charitable purposes as they think fit. It has carried these out by making charitable donations in the year of £283,000 (2020 : £359,600).

Financial review

The trustees has assessed the major risks to which the trust is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The trust was created by a Trust Deed dated 24 March 2000 made by David Ward Lister and Peter Robert Procter Chadwick. Stuart Garside was appointed by Deed as an additional trustee on 25 September 2000. On 13 April 2010 a Deed of Appointment and Retirement of Trustees was signed in which Peter Robert Procter Chadwick retired as a trustee, and Andrew David Wriglesworth was appointed in his place.

The trustees who served during the year and up to the date of signature of the financial statements were:

David Ward Lister

Stuart Garside

Andrew David Wriglesworth

There were no related parties during the year.

The trustees' report was approved by the Board of Trustees.

David Ward Lister
Trustee

Stuart Garside
Trustee

Andrew David Wriglesworth
Trustee

Dated: 30 November 2021

DAVID LISTER CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF DAVID LISTER CHARITABLE TRUST

I report on the financial statements of the trust for the year ended 5 April 2021, which are set out on pages 3 to 7.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed. The charity's gross income exceeded £250,000 and I am qualified to undertake the examination.

It is my responsibility to:

- (i) examine the financial statements under section 145 of the 2011 Act;
- (ii) to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- (iii) to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no other matter except that referred to in the previous paragraph has come to my attention:

- (a) which gives me reasonable cause to believe that in any material respect the requirements:
 - (i) to keep accounting records in accordance with section 130 of the 2011 Act; and
 - (ii) to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the 2011 Act;have not been met or
- (b) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

T Yates BSc FCA

Stuart House
15-17 North Park Road
Harrogate
North Yorkshire
HG1 5PD

Dated: 30 November 2021

DAVID LISTER CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2021

	Notes	Unrestricted funds 2021 £	Unrestricted funds 2020 £
<u>Income from:</u>			
Donations and legacies	3	468,160	-
		<hr/>	<hr/>
<u>Expenditure on:</u>			
Charitable activities	4	283,652	360,212
		<hr/>	<hr/>
Net income/(expenditure) for the year/ Net movement in funds		184,508	(360,212)
Fund balances at 6 April 2020		382,140	742,352
		<hr/>	<hr/>
Fund balances at 5 April 2021		566,648	382,140
		<hr/> <hr/>	<hr/> <hr/>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

DAVID LISTER CHARITABLE TRUST

STATEMENT OF FINANCIAL POSITION

AS AT 5 APRIL 2021

	Notes	2021 £	£	2020 £	£
Current assets					
Cash at bank and in hand		567,278		382,740	
Current liabilities	7	(630)		(600)	
Net current assets		<u>566,648</u>	566,648	<u>382,140</u>	382,140
Income funds					
Unrestricted funds			566,648		382,140
			<u>566,648</u>		<u>382,140</u>

The financial statements were approved by the Trustees on 30 November 2021

David Ward Lister
Trustee

Andrew David Wrigglesworth
Trustee

Stuart Garside
Trustee

Company Registration No. 1082007

DAVID LISTER CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2021

1 Accounting policies

Company information

David Lister Charitable Trust is a an unincorporated charity.

1.1 Accounting convention

The financial statements have been prepared in accordance with the trust's Deed, the Charities Act 2011 and "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)". The trust is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the trust.

1.4 Incoming resources

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Resources expended

Donations are accounted for when paid.

DAVID LISTER CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2021

1 Accounting policies

(Continued)

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Total
	2021 £	2020 £
Donations and gifts	468,160	-

DAVID LISTER CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 5 APRIL 2021

4 Charitable activities

	Charitable donations	Admin fees	Total	2020
	£	£	£	£
Charitable expenditure	283,000	652	283,652	360,212
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Analysis by fund				
Unrestricted funds	283,000	652	283,652	
	<u> </u>	<u> </u>	<u> </u>	
	283,000	652	283,652	
	<u> </u>	<u> </u>	<u> </u>	
For the year ended 5 April 2020				
Unrestricted funds	359,600	612		360,212
	<u> </u>	<u> </u>		<u> </u>
	359,600	612		360,212
	<u> </u>	<u> </u>		<u> </u>

5 Trustees

None of the trustees received any remuneration or expenses for their work as a trustee.

6 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Total	-	-
	<u> </u>	<u> </u>

7 Current liabilities

	2021 £	2020 £
Accruals and deferred income	630	600
	<u> </u>	<u> </u>

8 Analysis of changes in net funds

The trust had no debt during the year.

DAVID LISTER CHARITABLE TRUST

DIRECT CHARITABLE GRANTS

FOR THE YEAR ENDED 5 APRIL 2021

	5 April 2021 £	5 April 2020 £
Direct charitable institutional grants		
Acorn's Hospice	-	2,000
Action for Children	2,000	20,000
All we can	21,000	30,000
Alzheimer's Research UK	5,000	-
Barnabas Fund	1,000	1,000
Barnatons	2,000	-
Bible Society	-	1,000
Blind Veterans U K	1,000	1,000
Blood Cancer UK	-	1,000
Blyth Star Enterprises	-	1,000
Bowel Cancer UK	-	1,000
BM Methodist Church	1,000	-
Breast Cancer Now	-	1,000
British Disabled Angling Association	-	1,000
Butterfly Trust	1,000	-
Camphill Village Trust	11,000	2,000
Carers Resources	-	1,000
Care4Carers	2,000	-
Carers Trust	-	1,000
Caring for Life	10,000	3,000
Cerebral Palsey Plus	2,000	-
Chemotherapy Unit	1,000	-
CHICKS	-	1,000
Child Autism UK	1,000	-
Christian Aid	12,000	6,000
Concern World Wide	-	2,000
CRISIS	1,000	5,000
Cycle R	-	1,000
Deaf Blind UK	-	1,000
DEC	5,000	-
Education Endowment Foundation	-	2,000
FOSTBC (Border Collies)	-	500
Frontline	1,000	-
GM Prison Prayer	-	1,000
Hampsthwaite Methodist Church	2,000	-
Headway	10,000	-
Helping Disabilities Trust	1,000	-
Hope and Homes for Children	10,000	14,000
Indian Inland Mission	1,000	-
Jump Space	2,000	-
Key For Life	3,000	-
Lakeland Hospice	1,000	-
Leeds Cares, Leeds Hospital	-	5,000
Leeds, Mencap	-	1,000
Leonard Cheshire Foundation	3,000	2,000
Carried forward	113,000	108,500

DAVID LISTER CHARITABLE TRUST

DIRECT CHARITABLE GRANTS

FOR THE YEAR ENDED 5 APRIL 2021

	5 April 2021 £	5 April 2020 £
Brought forward	113,000	108,500
Leprosy Mission	1,000	6,000
Livability	-	1,000
Macmillan Cancer Support	5,000	-
MAF	3,000	5,000
Marie Curie	-	1,000
Medecins san Frontieres	10,000	30,000
Meningitis Research Foundation	-	1,000
Mencap	1,000	-
Methodist Home of the Aged	10,000	20,000
Mildmay Mission Hospital	1,000	2,000
MIND	3,000	-
Motor Neurone Disease	5,000	1,000
National Deaf Children's Society	-	1,000
Neuro Critical Care	-	1,000
Open Arms	13,000	11,000
Open Arms Malawi	-	10,000
Orcadia	-	1,000
Parkinson Society	15,000	20,000
Pathway's St Marys Church	-	1,000
Peace Direct	-	1,000
Perthes Association	-	100
PMNW	-	2,000
Princes Trust	1,000	-
Prostate Cancer Research	-	2,000
Prostate Cancer UK	-	1,000
Rainbow Trust	1,000	-
Reach the Children UK	1,000	-
Red Cross	17,000	2,000
Ripon Community Link Walled Garden	1,000	-
Roy Castle Lung Cancer	-	5,000
RNC	1,000	-
RNIB	1,000	-
Roseberry Centre	1,000	-
RSPB	1,000	-
Safe Child Thailand	-	1,000
Salvation Army	2,000	22,000
SALVE International	-	2,000
Save the Children Fund	10,000	22,000
Seeing Dogs	-	1,000
Sight Savers	15,000	12,000
St Gemma's Hospice	16,000	6,000
St Michael's Hospice	10,000	2,000
Carried forward	258,000	301,600

DAVID LISTER CHARITABLE TRUST

DIRECT CHARITABLE GRANTS

FOR THE YEAR ENDED 5 APRIL 2021

	5 April 2021 £	5 April 2020 £
Brought forward	258,000	301,600
Stroke Association	2,000	
Sue Ryder	-	2,000
Tear Fund	-	5,000
Teenage Cancer Trust	-	3,000
UNICEF	20,000	20,000
Water Aid	-	1,000
YMCA	-	1,000
Yorkshire Cancer Research	-	25,000
World Child Cancer	1,000	-
Worldwide Cancer Research	1,000	-
Y Care International	1,000	-
Yeldall Manor	-	1,000
	283,000	359,600
