

**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

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

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# DAVID LISTER CHARITABLE TRUST

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# DAVID LISTER CHARITABLE TRUST

## TRUSTEES' REPORT

### FOR THE YEAR ENDED 5 APRIL 2023

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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

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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**

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

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

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

David Ward Lister  
**Trustee**

Andrew David Wrigglesworth  
**Trustee**

Susan Streather  
**Trustee**

**Company Registration No. 1082007**

# DAVID LISTER CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 5 APRIL 2023**

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### **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

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### 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>481,654</u>	<u>464,374</u>

### 4 Charitable activities

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

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### 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**

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	5 April 2023 £	5 April 2022 £
<b>Direct charitable institutional grants</b>		
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
Allests	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	-
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Carried forward	278,000	131,000

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# DAVID LISTER CHARITABLE TRUST

## DIRECT CHARITABLE GRANTS

**FOR THE YEAR ENDED 5 APRIL 2023**

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	<b>5 April 2023 £</b>	<b>5 April 2022 £</b>
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

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# DAVID LISTER CHARITABLE TRUST

## DIRECT CHARITABLE GRANTS

**FOR THE YEAR ENDED 5 APRIL 2023**

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	<b>5 April 2023 £</b>	<b>5 April 2022 £</b>
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	-
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	810,650	347,000

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# DAVID LISTER CHARITABLE TRUST

## DIRECT CHARITABLE GRANTS

*FOR THE YEAR ENDED 5 APRIL 2023*

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	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	-
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	<b>865,650</b>	<b>354,000</b>
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