

**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

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<b>Trustees</b>	David Ward Lister Andrew David Wriglesworth Susan Streather
<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 2024

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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 Streather 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 Streather

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: 24 July 2024

# DAVID LISTER CHARITABLE TRUST

## INDEPENDENT EXAMINER'S REPORT

### TO THE TRUSTEES OF DAVID LISTER CHARITABLE TRUST

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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**

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

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

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

David Ward Lister  
**Trustee**

Andrew David Wriglesworth  
**Trustee**

Susan Streather  
**Trustee**

**Company Registration No. 1082007**

# DAVID LISTER CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

**FOR THE YEAR ENDED 5 APRIL 2024**

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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 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

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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 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
<b>Analysis by fund</b>				
Unrestricted funds	252,641	1,100	253,741	
	252,641	1,100	253,741	
<b>For the year ended 5 April 2023</b>				
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**

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	5 April 2024 £	5 April 2023 £
<b>Direct charitable institutional grants</b>		
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

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# DAVID LISTER CHARITABLE TRUST

## DIRECT CHARITABLE GRANTS

**FOR THE YEAR ENDED 5 APRIL 2024**

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	<b>5 April 2024 £</b>	<b>5 April 2023 £</b>
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

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# DAVID LISTER CHARITABLE TRUST

## DIRECT CHARITABLE GRANTS

**FOR THE YEAR ENDED 5 APRIL 2024**

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	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/> 251,640	<hr/> 810,650

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# DAVID LISTER CHARITABLE TRUST

## DIRECT CHARITABLE GRANTS

*FOR THE YEAR ENDED 5 APRIL 2024*

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	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/>	<hr/>
	<b>252,640</b>	<b>865,650</b>
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