

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 Streather
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 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: 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	-
		<hr/>	<hr/>
Total income		507,434	440,271
 Expenditure on:			
Charitable activities	5	466,728	253,741
		<hr/>	<hr/>
Total expenditure		466,728	253,741
		<hr/>	<hr/>
Net income and movement in funds		40,706	186,530
 Reconciliation of funds:			
Fund balances at 6 April 2024		478,400	291,870
		<hr/>	<hr/>
Fund balances at 5 April 2025		519,106	478,400
		<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 2025

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

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

David Ward Lister
Trustee

Andrew David Wriglesworth
Trustee

Susan Streather
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
	<hr/>	<hr/>
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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