

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST AUGUST 2025
FOR
DONALD & PATRICIA MARSH CHARITABLE TRUST

Stanton Ralph & Co Limited
Chartered Accountants
The Old Police Station
Whitburn Street
Bridgnorth
Shropshire
WV16 4QP

DONALD & PATRICIA MARSH CHARITABLE TRUST

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FOR THE YEAR ENDED 31ST AUGUST 2025

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DONALD & PATRICIA MARSH CHARITABLE TRUST

REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31ST AUGUST 2025**

The trustees present their report with the financial statements of the charity for the year ended 31st August 2025. The trustees have adopted the provisions of 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).

OBJECTIVES AND ACTIVITIES

Objectives, aims and public benefit

The activities of the charity give benefit to the public in everyday life by providing support to such as are charitable activities compatible with how the trustees think fit, targeted, but not exclusive, to education, heritage, the Christian religion and social benefit, predominantly but not exclusively in the West Midlands and Black Country area.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

The Charity has achieved its objectives during the year by making the following donations:

	£
Church of St Chad and St Mark	25,000
	<hr/>
	25,000
	<hr/> <hr/>

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1143668

Principal address

95 Cranmere Avenue
Wolverhampton
West Midlands
WV6 8TR

Trustees

J L Kynnersley
J Thorneycroft (resigned 14.11.25)
S G Corfield

Independent Examiner

Adrian Ralph FCA CTA
Stanton Ralph & Co Limited
Chartered Accountants
The Old Police Station
Whitburn Street
Bridgnorth
Shropshire
WV16 4QP

Approved by order of the board of trustees on 2nd April 2026 and signed on its behalf by:

J L Kynnersley - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
DONALD & PATRICIA MARSH CHARITABLE TRUST

Independent examiner's report to the trustees of Donald & Patricia Marsh Charitable Trust

I report to the charity trustees on my examination of the accounts of Donald & Patricia Marsh Charitable Trust (the Trust) for the year ended 31st August 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and 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 accounts to be reached.

Adrian Ralph FCA CTA

Stanton Ralph & Co Limited
Chartered Accountants
The Old Police Station
Whitburn Street
Bridgnorth
Shropshire
WV16 4QP

Date:

DONALD & PATRICIA MARSH CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2025

		31.8.25 Unrestricted fund £	31.8.24 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Investment income	2	<u>27,733</u>	<u>28,001</u>
EXPENDITURE ON Charitable activities			
General		<u>38,144</u>	<u>62,014</u>
Net gains on investments		<u>33,681</u>	<u>37,132</u>
NET INCOME		23,270	3,119
RECONCILIATION OF FUNDS			
Total funds brought forward		867,670	864,551
TOTAL FUNDS CARRIED FORWARD		<u><u>890,940</u></u>	<u><u>867,670</u></u>

The notes form part of these financial statements

DONALD & PATRICIA MARSH CHARITABLE TRUST

BALANCE SHEET
31ST AUGUST 2025

	Notes	31.8.25 Unrestricted fund £	31.8.24 Total funds £
FIXED ASSETS			
Tangible assets	5	172,525	173,950
Investments	6	681,201	672,297
		<hr/>	<hr/>
		853,726	846,247
CURRENT ASSETS			
Cash at bank		44,682	30,604
CREDITORS			
Amounts falling due within one year	7	(7,468)	(9,181)
		<hr/>	<hr/>
NET CURRENT ASSETS		37,214	21,423
		<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		890,940	867,670
		<hr/>	<hr/>
NET ASSETS		890,940	867,670
		<hr/>	<hr/>
FUNDS	8		
Unrestricted funds		890,940	867,670
		<hr/>	<hr/>
TOTAL FUNDS		890,940	867,670
		<hr/>	<hr/>

The financial statements were approved by the Board of Trustees and authorised for issue on 2nd April 2026 and were signed on its behalf by:

J L Kynnersley - Trustee

S G Corfield - Trustee

The notes form part of these financial statements

DONALD & PATRICIA MARSH CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31ST AUGUST 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared in accordance with the Charities SORP (FRS102) '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 (FRS102) (effective 1 January 2015)', Financial Reporting standard 102 'The Financial Reporting applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The accounts are prepared in pound sterling.

The charity is a public benefit entity.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably. Donations of listed investments are included at their open market value at the date of gift.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Freehold property - 1% on cost

Freehold land with a cost of £40,000 is not depreciated.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

All funds are unrestricted.

Investments

Listed investments are carried at cost less provision for any permanent diminution in value. For donated investments cost comprises open market value at the date of the gift.

DONALD & PATRICIA MARSH CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST AUGUST 2025

2. INVESTMENT INCOME

	31.8.25	31.8.24
	£	£
Dividends	18,770	19,438
Interest	8,963	8,563
	<u>27,733</u>	<u>28,001</u>

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st August 2025 nor for the year ended 31st August 2024.

Trustees' expenses

No Trustees expenses were paid during the year (2024 £nil)

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Investment income	<u>28,001</u>
EXPENDITURE ON	
Charitable activities	
General	<u>62,014</u>
Net gains on investments	<u>37,132</u>
NET INCOME	3,119
RECONCILIATION OF FUNDS	
Total funds brought forward	864,551
TOTAL FUNDS CARRIED FORWARD	<u>867,670</u>

DONALD & PATRICIA MARSH CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST AUGUST 2025

5. TANGIBLE FIXED ASSETS

	Freehold property £
COST	
At 1st September 2024 and 31st August 2025	182,500
DEPRECIATION	
At 1st September 2024	8,550
Charge for year	1,425
At 31st August 2025	9,975
NET BOOK VALUE	
At 31st August 2025	172,525
At 31st August 2024	173,950

6. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 1st September 2024	672,297
Additions	146,681
Disposals	(171,458)
Revaluations	33,681
At 31st August 2025	681,201
NET BOOK VALUE	
At 31st August 2025	681,201
At 31st August 2024	672,297

The market value of listed investments held outside the UK as at 31st August 2025 was £191,244 (2024: £185,496).

Cost or valuation at 31st August 2025 is represented by:

	Listed investments £
Valuation in 2025	66,968
Cost	614,233
	681,201

DONALD & PATRICIA MARSH CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST AUGUST 2025

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.8.25	31.8.24
	£	£
Other creditors	<u>7,468</u>	<u>9,181</u>

Other creditors comprise accountancy fees owed of £1,128 (2024 £1,981) and legal fees owed of £6,340 (2024 £7,200).

8. MOVEMENT IN FUNDS

	At 1.9.24	Net movement in funds	At
	£	£	31.8.25
			£
Unrestricted funds			
General fund	867,670	23,270	890,940
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>867,670</u>	<u>23,270</u>	<u>890,940</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	27,733	(38,144)	33,681	23,270
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>27,733</u>	<u>(38,144)</u>	<u>33,681</u>	<u>23,270</u>

Comparatives for movement in funds

	At 1.9.23	Net movement in funds	At
	£	£	31.8.24
			£
Unrestricted funds			
General fund	864,551	3,119	867,670
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>864,551</u>	<u>3,119</u>	<u>867,670</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	28,001	(62,014)	37,132	3,119
	<u> </u>	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>28,001</u>	<u>(62,014)</u>	<u>37,132</u>	<u>3,119</u>

DONALD & PATRICIA MARSH CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST AUGUST 2025

8. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.9.23 £	Net movement in funds £	At 31.8.25 £
Unrestricted funds			
General fund	864,551	26,389	890,940
TOTAL FUNDS	<u>864,551</u>	<u>26,389</u>	<u>890,940</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	55,734	(100,158)	70,813	26,389
TOTAL FUNDS	<u>55,734</u>	<u>(100,158)</u>	<u>70,813</u>	<u>26,389</u>

9. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st August 2025.

DONALD & PATRICIA MARSH CHARITABLE TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST AUGUST 2025

	31.8.25 £	31.8.24 £
INCOME AND ENDOWMENTS		
Investment income		
Dividends	18,770	19,438
Interest	8,963	8,563
	<hr/>	<hr/>
	27,733	28,001
	<hr/>	<hr/>
Total incoming resources	27,733	28,001
 EXPENDITURE		
Charitable activities		
Grants to institutions	25,000	48,450
 Support costs		
Other		
Freehold property	1,425	1,425
 Governance costs		
Independent examiners fees	1,368	1,020
Stockbroker fees	8,251	8,119
Professional fees	2,100	3,000
	<hr/>	<hr/>
	11,719	12,139
	<hr/>	<hr/>
Total resources expended	38,144	62,014
	<hr/>	<hr/>
Net expenditure	(10,411)	(34,013)
	<hr/>	<hr/>

This page does not form part of the statutory financial statements