

# JOHN ATHERTON CHARITABLE TRUST

England & Wales · Charity number 1154911

## Details

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**Status** Registered

**Legal form** Other

**Registered** 2013-12-06

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

## Contact

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**Address** Platt & Fishwick  
The Old Bank  
47 King Street  
Wigan  
Lancashire  
WN1 1DB

**Phone** 01942241421

## Activities

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**Objects:** INCOME APPLIED TOWARDS MAINTENANCE AND UPKEEP OF THE CHURCHYARD BELONGING TO ST WILFRIDS CHURCH OF ENGLAND CHURCH, STANDISH, WIGAN.

**Activities:** Maintenance of the churchyard at St Wilfrid's Church, Standish, Wigan .

## Classification

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- **How:** Provides Services
- **What:** Religious Activities
- **Who:** Other Charities Or Voluntary Bodies

## Geography

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- Wigan

## Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£33,674	£30,815	-	-
2024-04-05	£28,056	£33,126	-	-
2023-04-05	£30,534	£31,885	-	-
2022-04-05	£29,117	£15,606	-	-
2021-04-05	£27,146	£14,052	-	-

## Trustees

Name	Role	Appointed
<b>Rev Andrew Holliday</b>	Chair	2013-11-28
David Johnson		2017-11-28
PETER WILLIAM DONNELLY		2013-11-28

**JOHN ATHERTON CHARITABLE TRUST**

England & Wales - Charity number 1154911

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# Accounts

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Charity registration number 1154911 (England and Wales)

**JOHN ATHERTON CHARITABLE TRUST**  
**ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 5 APRIL 2025**

# JOHN ATHERTON CHARITABLE TRUST

## LEGAL AND ADMINISTRATIVE INFORMATION

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**Trustees**

Rev A Holliday  
Mr P Donnelly  
Mr D Johnson  
Mr A D Stokes

(Appointed 31 July 2025)

**Charity number (England and Wales)**

1154911

**Registered office**

The Rectory  
13 Rectory Lane  
Standish  
Wigan  
WN6 0XA

**Independent examiner**

Cowgills Limited  
1st Floor Waterside House  
Waterside Drive  
Wigan  
Lancashire  
WN3 5AZ

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# JOHN ATHERTON CHARITABLE TRUST

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# JOHN ATHERTON CHARITABLE TRUST

## REPORT

### FOR THE YEAR ENDED 5 APRIL 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the 's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

#### Objectives and activities

During the year the charity accumulated reserves for future works to the maintenance of the churchyard and environs at St Wilfrid's Church, Standish, Wigan.

The principal objective of the charity is to provide funds for the maintenance of the churchyard and environs at St Wilfrid's Church, Standish, Wigan.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and funding projects.

#### Financial review

As at 5 April 2025 General Funds stood at £292,060 compared to £268,701 at 5 April 2024.

The Designated Fund remains at £750,000. These are funds which have been set aside to preserve the capital of the trust if possible, although it is recognised that they could be spent on charitable purposes if necessary.

#### Investment policy

The trustees intend that the real value of the charity's assets be maintained and enhanced over the long term by investment in a portfolio comprising equities, fixed interest stocks and cash, so as to obtain a balanced return from income and capital growth.

In order to meet these objectives, the trustees have appointed Brewin Dolphin Limited of 10 Wellington Place, Leeds, LS1 4AN as their agents to manage a diversified portfolio of suitable investments for the trust on a discretionary basis. In the context of Brewin Dolphin's interpretation of risk (in accordance with the subsisting client agreement relating to the trust) the trustees have selected a moderate investment risk with an objective of income and capital growth. The proportions invested in equities, fixed interest stocks and cash are reviewed with Brewin Dolphin from time to time to provide guidance on the ongoing suitability of that element of investment policy.

The trustees regularly consider whether there is a need to revise this policy statement and keep under review the arrangements under which Brewin Dolphin act as their agents.

#### Structure, governance and management

The charity was established by the will of John Atherton and the charity's objects are to provide funds for the maintenance of the churchyard at St Wilfrid's Church, Standish, Wigan.

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

Rev A Holliday	
Mr P G Bachmayer	(Resigned 31 July 2025)
Mr P Donnelly	
Mr D Johnson	
Mr A D Stokes	(Appointed 31 July 2025)



# JOHN ATHERTON CHARITABLE TRUST

## INDEPENDENT EXAMINER'S REPORT

### TO THE OF JOHN ATHERTON CHARITABLE TRUST

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I report to the on my examination of the financial statements of John Atherton Charitable Trust (the ) for the year ended 5 April 2025.

#### Responsibilities and basis of report

As the of the 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 '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

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 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.



Neil Whittingham BA(Hons) FCAATT  
Cowgills Limited  
1st Floor Waterside House  
Waterside Drive  
Wigan  
WN3 5AZ  
Lancashire  
Date: ...31/1/26.....

# JOHN ATHERTON 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 £
<b>Income from:</b>			
Investments	2	33,674	28,056
<b>Total income</b>		33,674	28,056
<b>Expenditure on:</b>			
Charitable activities	3	30,815	33,126
<b>Total expenditure</b>		30,815	33,126
Net gains/(losses) on investments		20,500	17,052
<b>Net income</b>		23,359	11,982
<b>Reconciliation of funds:</b>			
Fund balances at 6 April 2024		1,018,700	1,006,718
<b>Fund balances at 5 April 2025</b>		1,042,059	1,018,700

# JOHN ATHERTON CHARITABLE TRUST

## BALANCE SHEET

AS AT 5 APRIL 2025

	Notes	2025		2024	
		£	£	£	£
<b>Fixed assets</b>					
Investments	6		969,377		952,665
<b>Current assets</b>					
Cash at bank and in hand		77,650		70,787	
		<u>77,650</u>		<u>70,787</u>	
<b>Creditors: amounts falling due within one year</b>	7	(4,968)		(4,752)	
<b>Net current assets</b>			<u>72,682</u>		<u>66,035</u>
<b>Total assets less current liabilities</b>			<u><u>1,042,059</u></u>		<u><u>1,018,700</u></u>
<b>The funds of the</b>					
Unrestricted funds:					
General fund			749,999		749,999
Designated fund	8		292,060		268,701
			<u>1,042,059</u>		<u>1,018,700</u>

The financial statements were approved by the board of trustees on 31/1/25 and signed on its behalf by:

.....  
  
 Rev A Holliday

# JOHN ATHERTON CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 5 APRIL 2025

#### 1 Accounting policies

##### 1.1 Accounting convention

The financial statements have been prepared in accordance with the 's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The 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 . Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention.

##### 1.2 Income

Income is recognised when the 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.

##### 1.3 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.

##### 1.4 Governance costs

Governance costs comprise all costs incurred in running the charity which cannot be directly allocated to the charity's projects or to fund raising.

#### 2 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Dividend income	18,702	14,570
Foreign dividends	4,735	4,292
Bank interest	413	223
Foreign interest	4,442	3,085
UK fixed interest	5,382	5,886
	<u>33,674</u>	<u>28,056</u>

# JOHN ATHERTON CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

### 3 Expenditure on charitable activities

	Accountancy	Investment managers fees	Investment fund trf to church	Total
	2025	2025	2025	2025
	£	£	£	£
<b>Share of support and government costs</b>				
Support	5,184	6,912	18,719	30,815
	<u>5,184</u>	<u>6,912</u>	<u>18,719</u>	<u>30,815</u>
<b>Analysis by fund</b>				
Unrestricted funds	5,184	6,912	18,719	30,815
	<u>5,184</u>	<u>6,912</u>	<u>18,719</u>	<u>30,815</u>

### 4 Trustees' remuneration and benefits

No payments of remuneration or expenses were made to the trustees during the year.

### 5 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 6 Fixed asset investments

	Listed investments £
<b>Cost or valuation</b>	
At 6 April 2024	952,665
Additions	313,371
Disposals	(296,659)
	<u>969,377</u>
At 5 April 2025	969,377
<b>Carrying amount</b>	
At 5 April 2025	969,377
	<u>969,377</u>
At 5 April 2024	952,665
	<u>952,665</u>

The estimated market value of investments at 5 April 2025 was £1,061,304 (2024: £1,105,106).

### 7 Creditors: amounts falling due within one year

	2025	2024
	£	£
Accruals and deferred income	4,968	4,752
	<u>4,968</u>	<u>4,752</u>

# JOHN ATHERTON CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 5 APRIL 2025

#### 8 Unrestricted funds

	At 6 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 5 April 2025 £
General funds	268,701	33,674	(30,815)	20,500	-	292,060
Designated funds	749,999	-	-	(20,500)	20,500	749,999
	<u>1,018,700</u>	<u>33,674</u>	<u>(30,815)</u>	<u>-</u>	<u>20,500</u>	<u>1,042,059</u>

#### 9 Related party transactions

There were no related party transactions for the year ended 5 April 2025.



**JOHN ATHERTON CHARITABLE TRUST**

England & Wales - Charity number 1154911

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# Accounts

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REGISTERED CHARITY NUMBER: 1154911

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2024  
FOR  
JOHN ATHERTON CHARITABLE TRUST**

NRB  
1st Floor Waterside House  
Waterside Drive  
Wigan  
Lancashire  
WN3 5AZ

**JOHN ATHERTON CHARITABLE TRUST**

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FOR THE YEAR ENDED 5 APRIL 2024**

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**JOHN ATHERTON CHARITABLE TRUST**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 5 APRIL 2024**

<b>Trustees</b>	Mr P G Bachmayer Mr P Donnelly Mr D Johnson Rev A Holliday
<b>Principal address</b>	C/O The Old Bank 47 King Street Wigan Lancashire WN1 1DB
<b>Registered charity number</b>	1154911
<b>Independent examiner</b>	NRB 1st Floor Waterside House Waterside Drive Wigan Lancashire WN3 5AZ

## JOHN ATHERTON CHARITABLE TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2024

The trustees present their report with the financial statements of the charity for the year ended 5 April 2024. 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**

##### **Significant activities**

During the year the charity accumulated reserves for future works to the maintenance of the churchyard and environs at St Wilfrid's Church, Standish, Wigan.

##### **Public benefit**

The principal objective of the charity is to provide funds for the maintenance of the churchyard and environs at St Wilfrid's Church, Standish, Wigan.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and funding projects.

#### **Financial review**

##### **Financial position**

As at 5 April 2024 General Funds stood at £268,701 compared to £256,179 at 5 April 2023

The Designated Fund remains at £750,000. These are funds which have been set aside to preserve the capital of the trust if possible, although it is recognised that they could be spent on charitable purposes if necessary.

##### **Investment policy and objectives**

The trustees intend that the real value of the charity's assets be maintained and enhanced over the long term by investment in a portfolio comprising equities, fixed interest stocks and cash, so as to obtain a balanced return from income and capital growth.

In order to meet these objectives, the trustees have appointed Brewin Dolphin Limited of 10 Wellington Place, Leeds, LS1 4AN as their agents to manage a diversified portfolio of suitable investments for the trust on a discretionary basis. In the context of Brewin Dolphin's interpretation of risk (in accordance with the subsisting client agreement relating to the trust) the trustees have selected a moderate investment risk with an objective of income and capital growth. The proportions invested in equities, fixed interest stocks and cash are reviewed with Brewin Dolphin from time to time to provide guidance on the ongoing suitability of that element of investment policy.

The trustees regularly consider whether there is a need to revise this policy statement and keep under review the arrangements under which Brewin Dolphin act as their agents.

#### **Structure, governance and management**

##### **Governing document**

The charity was established by the will of John Atherton and the charity's objects are to provide funds for the maintenance of the churchyard at St Wilfrid's Church, Standish, Wigan.

Approved by order of the board of trustees on 31 January 2025 and signed on its behalf by:



Mr P G Bachmayer - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
JOHN ATHERTON CHARITABLE TRUST**

**Independent examiner's report to the trustees of John Atherton Charitable Trust**

I report to the charity trustees on my examination of the accounts of John Atherton Charitable Trust (the Trust) for the year ended 5 April 2024.

**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.



Neil Whittingham BA(Hons) FCA ATT

NRB  
1st Floor Waterside House  
Waterside Drive  
Wigan  
Lancashire  
WN3 5AZ

31 January 2025

JOHN ATHERTON CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 5 APRIL 2024

	Notes	5.4.24 Unrestricted funds £	5.4.23 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Investment income	2	28,056	30,534
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Investment fund transfer to church		19,381	12,966
Other		13,745	18,919
<b>Total</b>		<b>33,126</b>	<b>31,885</b>
Net gains/(losses) on investments		17,052	(21,515)
<b>NET INCOME/(EXPENDITURE)</b>		<b>11,982</b>	<b>(22,866)</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		1,006,718	1,029,584
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,018,700</b>	<b>1,006,718</b>

JOHN ATHERTON CHARITABLE TRUST

BALANCE SHEET  
5 APRIL 2024

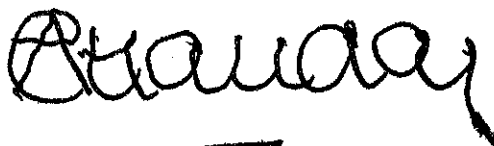
	Notes	5.4.24 Unrestricted funds £	5.4.23 Total funds £
<b>FIXED ASSETS</b>			
Investments	5	952,665	944,989
<b>CURRENT ASSETS</b>			
Cash at bank		70,787	66,469
<b>CREDITORS</b>			
Amounts falling due within one year	6	(4,752)	(4,740)
<b>NET CURRENT ASSETS</b>		<u>66,035</u>	<u>61,729</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,018,700</u>	<u>1,006,718</u>
<b>NET ASSETS</b>		<u>1,018,700</u>	<u>1,006,718</u>
<b>FUNDS</b>	7		
Unrestricted funds:			
General fund		268,701	256,719
Designated fund		749,999	749,999
		<u>1,018,700</u>	<u>1,006,718</u>
<b>TOTAL FUNDS</b>		<u>1,018,700</u>	<u>1,006,718</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31 January 2025 and were signed on its behalf by:

Mr P G Bachmayer - Trustee



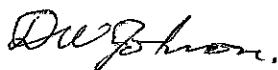
Rev A Holliday - Trustee



Mr P Donnelly - Trustee



Mr D Johnson - Trustee



JOHN ATHERTON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2024

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

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

**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.

**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.

**Governance costs**

Governance costs comprise all costs incurred in running the charity which cannot be directly allocated to the charity's projects or to fund raising.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are funds which have been set aside to preserve as the capital of the trust if possible. However it is recognised that these funds could be spent on charitable purposes if necessary.

**Investments**

Investments are included in the financial statements at their cost.

2. INVESTMENT INCOME

	5.4.24	5.4.23
	£	£
Dividend income	14,570	20,139
Bank interest	223	40
Foreign interest	3,085	3,429
Foreign dividends	4,292	3,374
UK fixed interest	5,886	3,552
	<u>28,056</u>	<u>30,534</u>

JOHN ATHERTON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2024

3. SUPPORT COSTS

	Governance costs
	£
Other resources expended	<u>13,745</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

During the year the trust made payments to Vincent & Co, Solicitors, of £3,600 including VAT and disbursements in respect of legal fees (2023 £4,792). Mr P Bachmayer is a partner in Vincent & Co and all payments in respect of these legal fees have been approved by the other trustees.

Trustees' expenses

No other payments of remuneration or expenses were made to the trustees during the year.

5. FIXED ASSET INVESTMENTS

INVESTMENTS AT COST

	Listed investments £
At 6 April 2023	944,989
Additions	226,752
Disposals	(219,076)
At 5 April 2024	<u>952,665</u>
NET BOOK VALUE	
At 5 April 2024	<u>952,665</u>
At 5 April 2023	<u>944,989</u>

The estimated market value of investments at 5 April 2024 was £1,106,747 (2023 £1,041,672).

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.24	5.4.23
	£	£
Other creditors	<u>4,752</u>	<u>4,740</u>

7. MOVEMENT IN FUNDS

	At 6.4.23 £	Net movement in funds £	Transfers between funds £	At 5.4.24 £
<b>Unrestricted funds</b>				
General fund	256,719	(5,070)	17,052	268,701
Designated fund	749,999	17,052	(17,052)	749,999
	<u>1,006,718</u>	<u>11,982</u>	<u>-</u>	<u>1,018,700</u>
<b>TOTAL FUNDS</b>	<u>1,006,718</u>	<u>11,982</u>	<u>-</u>	<u>1,018,700</u>

**JOHN ATHERTON CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2024**

**7. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	28,056	(33,126)	-	(5,070)
Designated fund	-	-	17,052	17,052
	<u>28,056</u>	<u>(33,126)</u>	<u>17,052</u>	<u>11,982</u>
<b>TOTAL FUNDS</b>	<u>28,056</u>	<u>(33,126)</u>	<u>17,052</u>	<u>11,982</u>

**Comparatives for movement in funds**

	At 6.4.22 £	Net movement in funds £	Transfers between funds £	At 5.4.23 £
<b>Unrestricted funds</b>				
General fund	279,585	(1,351)	(21,515)	256,719
Designated fund	749,999	(21,515)	21,515	749,999
	<u>1,029,584</u>	<u>(22,866)</u>	<u>-</u>	<u>1,006,718</u>
<b>TOTAL FUNDS</b>	<u>1,029,584</u>	<u>(22,866)</u>	<u>-</u>	<u>1,006,718</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	30,534	(31,885)	-	(1,351)
Designated fund	-	-	(21,515)	(21,515)
	<u>30,534</u>	<u>(31,885)</u>	<u>(21,515)</u>	<u>(22,866)</u>
<b>TOTAL FUNDS</b>	<u>30,534</u>	<u>(31,885)</u>	<u>(21,515)</u>	<u>(22,866)</u>

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

	At 6.4.22 £	Net movement in funds £	Transfers between funds £	At 5.4.24 £
<b>Unrestricted funds</b>				
General fund	279,585	(6,421)	(4,463)	268,701
Designated fund	749,999	(4,463)	4,463	749,999
	<u>1,029,584</u>	<u>(10,884)</u>	<u>-</u>	<u>1,018,700</u>
<b>TOTAL FUNDS</b>	<u>1,029,584</u>	<u>(10,884)</u>	<u>-</u>	<u>1,018,700</u>

**JOHN ATHERTON CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2024**

**7. MOVEMENT IN FUNDS - continued**

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 £
<b>Unrestricted funds</b>				
General fund	58,590	(65,011)	-	(6,421)
Designated fund	-	-	(4,463)	(4,463)
	<u>58,590</u>	<u>(65,011)</u>	<u>(4,463)</u>	<u>(10,884)</u>
<b>TOTAL FUNDS</b>	<u>58,590</u>	<u>(65,011)</u>	<u>(4,463)</u>	<u>(10,884)</u>

**8. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 5 April 2024.

JOHN ATHERTON CHARITABLE TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 5 APRIL 2024

	5.4.24 £	5.4.23 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Dividend income	14,570	20,139
Bank interest	223	40
Foreign interest	3,085	3,429
Foreign dividends	4,292	3,374
UK fixed interest	5,886	3,552
	<u>28,056</u>	<u>30,534</u>
<b>Total incoming resources</b>	28,056	30,534
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Investment fund trf to church	19,381	12,966
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy	4,752	4,740
Solicitors fees	3,600	4,792
Investment managers fees	5,393	9,387
	<u>13,745</u>	<u>18,919</u>
<b>Total resources expended</b>	33,126	31,885
<b>Net expenditure before gains and losses</b>	(5,070)	(1,351)
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	17,052	(21,515)
<b>Net income/(expenditure)</b>	<u>11,982</u>	<u>(22,866)</u>

**JOHN ATHERTON CHARITABLE TRUST**

England & Wales - Charity number 1154911

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2023  
FOR  
JOHN ATHERTON CHARITABLE TRUST**

NRB  
1st Floor Waterside House  
Waterside Drive  
Wigan  
Lancashire  
WN3 5AZ

**JOHN ATHERTON CHARITABLE TRUST**

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FOR THE YEAR ENDED 5 APRIL 2023**

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**JOHN ATHERTON CHARITABLE TRUST**  
**REFERENCE AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 5 APRIL 2023**

<b>Trustees</b>	Mr P G Bachmayer Mr P Donnelly Mr D Johnson Rev A Holliday
<b>Principal address</b>	c/o 13 Bridgeman Terrace Wigan Lancashire WN1 1SX
<b>Registered charity number</b>	1154911
<b>Independent examiner</b>	NRB 1st Floor Waterside House Waterside Drive Wigan Lancashire WN3 5AZ

JOHN ATHERTON CHARITABLE TRUST

REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 5 APRIL 2023

The trustees present their report with the financial statements of the charity for the year ended 5 April 2023. 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**

**Significant activities**

During the year the charity accumulated reserves for future works to the maintenance of the churchyard and environs at St Wilfrid's Church, Standish, Wigan.

**Public benefit**

The principal objective of the charity is to provide funds for the maintenance of the churchyard and environs at St Wilfrid's Church, Standish, Wigan.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and funding projects.

**Financial review**

**Financial position**

As at 5 April 2023 General Funds stood at £279,585 compared to £220,743 at 5 April 2022

The Designated Fund remains at £750,000. These are funds which have been set aside to preserve the capital of the trust if possible, although it is recognised that they could be spent on charitable purposes if necessary.

**Investment policy and objectives**

The trustees intend that the real value of the charity's assets be maintained and enhanced over the long term by investment in a portfolio comprising equities, fixed interest stocks and cash, so as to obtain a balanced return from income and capital growth.

In order to meet these objectives, the trustees have appointed Brewin Dolphin Limited of 10 Wellington Place, Leeds, LS1 4AN as their agents to manage a diversified portfolio of suitable investments for the trust on a discretionary basis. In the context of Brewin Dolphin's interpretation of risk (in accordance with the subsisting client agreement relating to the trust) the trustees have selected a moderate investment risk with an objective of income and capital growth. The proportions invested in equities, fixed interest stocks and cash are reviewed with Brewin Dolphin from time to time to provide guidance on the ongoing suitability of that element of investment policy.

The trustees regularly consider whether there is a need to revise this policy statement and keep under review the arrangements under which Brewin Dolphin act as their agents.

**Structure, governance and management**

**Governing document**

The charity was established by the will of John Atherton and the charity's objects are to provide funds for the maintenance of the churchyard at St Wilfrid's Church, Standish, Wigan.

Approved by order of the board of trustees on 16th November 2023 and signed on its behalf by:

  
.....  
Mr P G Bachmayer - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
JOHN ATHERTON CHARITABLE TRUST

**Independent examiner's report to the trustees of John Atherton Charitable Trust**

I report to the charity trustees on my examination of the accounts of John Atherton Charitable Trust (the Trust) for the year ended 5 April 2023.

**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.



Neil Whittingham BA(Hons) FCA ATT

NRB  
1st Floor Waterside House  
Waterside Drive  
Wigan  
Lancashire  
WN3 5AZ

Date: ..... 10/11/2023 .....

JOHN ATHERTON CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 5 APRIL 2023

	Notes	5.4.23 Unrestricted funds £	5.4.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Investment Income	2	30,534	29,117
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Investment fund transfer to church		12,966	-
Other		18,919	15,606
<b>Total</b>		<b>31,885</b>	<b>15,606</b>
Net gains/(losses) on investments		(21,515)	45,330
<b>NET INCOME/(EXPENDITURE)</b>		<b>(22,866)</b>	<b>58,841</b>
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		1,029,584	970,743
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>1,006,718</b>	<b>1,029,584</b>


The notes form part of these financial statements

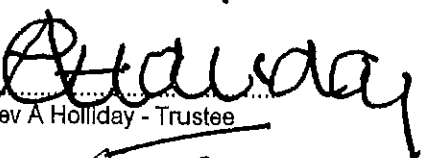
JOHN ATHERTON CHARITABLE TRUST

BALANCE SHEET  
5 APRIL 2023

	Notes	5.4.23 Unrestricted funds £	5.4.22 Total funds £
<b>FIXED ASSETS</b>			
Investments	5	944,989	976,326
<b>CURRENT ASSETS</b>			
Cash at bank		66,469	57,998
<b>CREDITORS</b>			
Amounts falling due within one year	6	(4,740)	(4,740)
<b>NET CURRENT ASSETS</b>		<u>61,729</u>	<u>53,258</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,006,718</u>	<u>1,029,584</u>
<b>NET ASSETS</b>		<u>1,006,718</u>	<u>1,029,584</u>
<b>FUNDS</b>	7		
Unrestricted funds:			
General fund		256,719	279,585
Designated fund		749,999	749,999
		<u>1,006,718</u>	<u>1,029,584</u>
<b>TOTAL FUNDS</b>		<u>1,006,718</u>	<u>1,029,584</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 10/11/2023 and were signed on its behalf by:

  
Mr P G Bachmayer - Trustee

  
Rev A Holliday - Trustee

  
Mr P Donnelly - Trustee

  
Mr D Johnson - Trustee

JOHN ATHERTON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2023

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

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

**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.

**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.

**Governance costs**

Governance costs comprise all costs incurred in running the charity which cannot be directly allocated to the charity's projects or to fund raising.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are funds which have been set aside to preserve as the capital of the trust if possible. However it is recognised that these funds could be spent on charitable purposes if necessary.

**Investments**

Investments are included in the financial statements at their cost.

2. INVESTMENT INCOME

	5.4.23	5.4.22
	£	£
Dividend income	20,139	18,268
Bank interest	40	1
Foreign interest	3,429	3,856
Foreign dividends	3,374	4,212
UK fixed interest	3,552	2,780
	<u>30,534</u>	<u>29,117</u>

JOHN ATHERTON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2023

3. SUPPORT COSTS

	Governance costs
	£
Other resources expended	<u>18,919</u>

4. TRUSTEES' REMUNERATION AND BENEFITS

During the year the trust made payments to Vincent & Co, Solicitors, of £4,792 including VAT and disbursements in respect of legal fees (2022 £2,604). Mr P Bachmayer is a partner in Vincent & Co and all payments in respect of these legal fees have been approved by the other trustees.

**Trustees' expenses**

No other payments of remuneration or expenses were made to the trustees during the year.

5. FIXED ASSET INVESTMENTS

INVESTMENTS AT COST

	Listed investments £
At 6 April 2022	976,326
Additions	127,807
Disposals	(159,144)
At 5 April 2023	<u>944,989</u>
NET BOOK VALUE	
At 5 April 2023	<u>944,989</u>
At 5 April 2022	<u>976,327</u>

The estimated market value of investments at 5 April 2023 was £1,041,672 (2022 £1,128,850).

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.23	5.4.22
	£	£
Other creditors	<u>4,740</u>	<u>4,740</u>

7. MOVEMENT IN FUNDS

	At 6.4.22 £	Net movement in funds £	Transfers between funds £	At 5.4.23 £
<b>Unrestricted funds</b>				
General fund	279,585	(1,351)	(21,515)	256,719
Designated fund	749,999	(21,515)	21,515	749,999
	<u>1,029,584</u>	<u>(22,866)</u>	<u>-</u>	<u>1,006,718</u>
<b>TOTAL FUNDS</b>	<u>1,029,584</u>	<u>(22,866)</u>	<u>-</u>	<u>1,006,718</u>

JOHN ATHERTON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2023

7. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	30,534	(31,885)	-	(1,351)
Designated fund	-	-	(21,515)	(21,515)
	<u>30,534</u>	<u>(31,885)</u>	<u>(21,515)</u>	<u>(22,866)</u>
<b>TOTAL FUNDS</b>	<u>30,534</u>	<u>(31,885)</u>	<u>(21,515)</u>	<u>(22,866)</u>

Comparatives for movement in funds

	At 6.4.21 £	Net movement in funds £	Transfers between funds £	At 5.4.22 £
<b>Unrestricted funds</b>				
General fund	220,743	13,512	45,330	279,585
Designated fund	750,000	45,329	(45,330)	749,999
	<u>970,743</u>	<u>58,841</u>	<u>-</u>	<u>1,029,584</u>
<b>TOTAL FUNDS</b>	<u>970,743</u>	<u>58,841</u>	<u>-</u>	<u>1,029,584</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	29,117	(15,605)	-	13,512
Designated fund	-	(1)	45,330	45,329
	<u>29,117</u>	<u>(15,606)</u>	<u>45,330</u>	<u>58,841</u>
<b>TOTAL FUNDS</b>	<u>29,117</u>	<u>(15,606)</u>	<u>45,330</u>	<u>58,841</u>

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

	At 6.4.21 £	Net movement in funds £	Transfers between funds £	At 5.4.23 £
<b>Unrestricted funds</b>				
General fund	220,743	12,161	23,815	256,719
Designated fund	750,000	23,814	(23,815)	749,999
	<u>970,743</u>	<u>35,975</u>	<u>-</u>	<u>1,006,718</u>
<b>TOTAL FUNDS</b>	<u>970,743</u>	<u>35,975</u>	<u>-</u>	<u>1,006,718</u>

JOHN ATHERTON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2023

7. MOVEMENT IN FUNDS - continued

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 £
<b>Unrestricted funds</b>				
General fund	59,651	(47,490)	-	12,161
Designated fund	-	(1)	23,815	23,814
	<u>59,651</u>	<u>(47,491)</u>	<u>23,815</u>	<u>35,975</u>
<b>TOTAL FUNDS</b>	<u>59,651</u>	<u>(47,491)</u>	<u>23,815</u>	<u>35,975</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 5 April 2023.

**JOHN ATHERTON CHARITABLE TRUST**  
**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDED 5 APRIL 2023**

	5.4.23 £	5.4.22 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Dividend income	20,139	18,268
Bank interest	40	1
Foreign interest	3,429	3,856
Foreign dividends	3,374	4,212
UK fixed interest	3,552	2,780
	<u>30,534</u>	<u>29,117</u>
<b>Total Incoming resources</b>	<b>30,534</b>	<b>29,117</b>
 <b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Investment fund tfr to church	12,966	-
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy	4,740	4,740
Solicitors fees	4,792	2,604
Investment managers fees	9,387	8,262
	<u>18,919</u>	<u>15,606</u>
Total resources expended	<u>31,885</u>	<u>15,606</u>
<b>Net (expenditure)/Income before gains and losses</b>	<b>(1,351)</b>	<b>13,511</b>
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	(21,515)	45,330
<b>Net (expenditure)/Income</b>	<u><u>(22,866)</u></u>	<u><u>58,841</u></u>

**JOHN ATHERTON CHARITABLE TRUST**

England & Wales - Charity number 1154911

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2022  
FOR  
JOHN ATHERTON CHARITABLE TRUST**

NR Barton  
1st Floor Waterside House  
Waterside Drive  
Wigan  
Lancashire  
WN3 5AZ

**JOHN ATHERTON CHARITABLE TRUST**

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FOR THE YEAR ENDED 5 APRIL 2022**

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**JOHN ATHERTON CHARITABLE TRUST**  
**REFERENCE AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 5 APRIL 2022**

<b>Trustees</b>	Mr P G Bachmayer Mr P Donnelly Mr D Johnson Rev A Holliday
<b>Principal address</b>	c/o 13 Bridgeman Terrace Wigan Lancashire WN1 1SX
<b>Registered charity number</b>	1154911
<b>Independent examiner</b>	NR Barton 1st Floor Waterside House Waterside Drive Wigan Lancashire WN3 5AZ

## JOHN ATHERTON CHARITABLE TRUST

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 5 APRIL 2022

The trustees present their report with the financial statements of the charity for the year ended 5 April 2022. 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**

##### **Significant activities**

During the year the charity accumulated reserves for future works to the maintenance of the churchyard and environs at St Wilfrid's Church, Standish, Wigan.

##### **Public benefit**

The principal objective of the charity is to provide funds for the maintenance of the churchyard and environs at St Wilfrid's Church, Standish, Wigan.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and funding projects.

##### **Financial review**

##### **Financial position**

As at 5 April 2022 General Funds stood at £279,585 compared to £220,473 at 5 April 2021

The Designated Fund remains at £750,000. These are funds which have been set aside to preserve the capital of the trust if possible, although it is recognised that they could be spent on charitable purposes if necessary.

##### **Investment policy and objectives**

The trustees intend that the real value of the charity's assets be maintained and enhanced over the long term by investment in a portfolio comprising equities, fixed interest stocks and cash, so as to obtain a balanced return from income and capital growth.

In order to meet these objectives, the trustees have appointed Brewin Dolphin Limited of 10 Wellington Place, Leeds, LS1 4AN as their agents to manage a diversified portfolio of suitable investments for the trust on a discretionary basis. In the context of Brewin Dolphin's interpretation of risk (in accordance with the subsisting client agreement relating to the trust) the trustees have selected a moderate investment risk with an objective of income and capital growth. The proportions invested in equities, fixed interest stocks and cash are reviewed with Brewin Dolphin from time to time to provide guidance on the ongoing suitability of that element of investment policy.

The trustees regularly consider whether there is a need to revise this policy statement and keep under review the arrangements under which Brewin Dolphin act as their agents.

##### **Structure, governance and management**

##### **Governing document**

The charity was established by the will of John Atherton and the charity's objects are to provide funds for the maintenance of the churchyard at St Wilfrid's Church, Standish, Wigan.

Approved by order of the board of trustees on 27 September 2022 and signed on its behalf by:



Mr P G Bachmayer - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
JOHN ATHERTON CHARITABLE TRUST**

**Independent examiner's report to the trustees of John Atherton Charitable Trust**

I report to the charity trustees on my examination of the accounts of John Atherton Charitable Trust (the Trust) for the year ended 5 April 2022.

**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.



Neil Whittingham BA(Hons) FCA ATT  
NR Barton  
1st Floor Waterside House  
Waterside Drive  
Wigan  
Lancashire  
WN3 5AZ

27 September 2022

JOHN ATHERTON CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 5 APRIL 2022

	Notes	5.4.22 Unrestricted funds £	5.4.21 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Investment income	2	29,117	27,146
<b>EXPENDITURE ON</b>			
Other		15,606	14,052
Net gains/(losses) on investments		45,330	(36,702)
<b>NET INCOME/(EXPENDITURE)</b>		58,841	(23,608)
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		970,743	994,351
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>1,029,584</u>	<u>970,743</u>

The notes form part of these financial statements

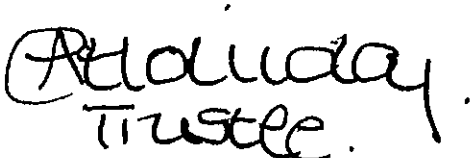
JOHN ATHERTON CHARITABLE TRUST


BALANCE SHEET  
5 APRIL 2022

	Notes	5.4.22 Unrestricted funds £	5.4.21 Total funds £
<b>FIXED ASSETS</b>			
Investments	5	976,326	906,726
<b>CURRENT ASSETS</b>			
Debtors	6	-	194
Cash at bank		57,998	68,472
		<u>57,998</u>	<u>68,666</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	(4,740)	(4,649)
<b>NET CURRENT ASSETS</b>		<u>53,258</u>	<u>64,017</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>1,029,584</u>	<u>970,743</u>
<b>NET ASSETS</b>		<u>1,029,584</u>	<u>970,743</u>
<b>FUNDS</b>			
Unrestricted funds:	8		
General fund		279,585	220,743
Designated fund		749,999	750,000
		<u>1,029,584</u>	<u>970,743</u>
<b>TOTAL FUNDS</b>		<u>1,029,584</u>	<u>970,743</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27 September 2022 and were signed on its behalf by:

Mr P G Bachmayer - Trustee 

  
Trustee.

Mr P Donnelly - Trustee 

Mr D Johnson - Trustee 

The notes form part of these financial statements

# JOHN ATHERTON CHARITABLE TRUST

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 5 APRIL 2022

### 1. ACCOUNTING POLICIES

#### **Basis of preparing the financial statements**

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

#### **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.

#### **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.

#### **Governance costs**

Governance costs comprise all costs incurred in running the charity which cannot be directly allocated to the charity's projects or to fund raising.

#### **Taxation**

The charity is exempt from tax on its charitable activities.

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are funds which have been set aside to preserve as the capital of the trust if possible. However it is recognised that these funds could be spent on charitable purposes if necessary.

#### **Investments**

Investments are included in the financial statements at their cost.

### 2. INVESTMENT INCOME

	5.4.22	5.4.21
	£	£
Dividend income	18,268	17,166
Bank interest	1	17
Foreign interest	3,856	4,930
Foreign dividends	4,212	4,493
UK fixed interest	2,780	540
	<u>29,117</u>	<u>27,146</u>

**JOHN ATHERTON CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2022**

**3. SUPPORT COSTS**

	Governance costs £ <u>15,606</u>
Other resources expended	

**4. TRUSTEES' REMUNERATION AND BENEFITS**

During the year the trust made payments to Vincent & Co, Solicitors, of £2,604 including VAT and disbursements in respect of legal fees (2021 £2,280). Mr P Bachmayer is a partner in Vincent & Co and all payments in respect of these legal fees have been approved by the other trustees.

**Trustees' expenses**

No other payments of remuneration or expenses were made to the trustees during the year.

**5. FIXED ASSET INVESTMENTS**

**INVESTMENTS AT COST**

	Listed investments £
At 6 April 2021	906,726
Additions	417,557
Disposals	(347,956)
	976,327
At 5 April 2022	976,327

**NET BOOK VALUE**

At 5 April 2022	976,327
At 5 April 2021	906,726

The estimated market value of investments at 5 April 2022 was £1,128,850 (2021 £1,047,324).

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	5.4.22 £	5.4.21 £
Other debtors	-	194

JOHN ATHERTON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2022

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.22	5.4.21
	£	£
Trade creditors	-	(2)
Other creditors	4,740	4,651
	<u>4,740</u>	<u>4,649</u>

8. MOVEMENT IN FUNDS

	At 6.4.21 £	Net movement in funds £	Transfers between funds £	At 5.4.22 £
<b>Unrestricted funds</b>				
General fund	220,743	13,512	45,330	279,585
Designated fund	750,000	45,329	(45,330)	749,999
	<u>970,743</u>	<u>58,841</u>	<u>-</u>	<u>1,029,584</u>
<b>TOTAL FUNDS</b>	<u>970,743</u>	<u>58,841</u>	<u>-</u>	<u>1,029,584</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	29,117	(15,605)	-	13,512
Designated fund	-	(1)	45,330	45,329
	<u>29,117</u>	<u>(15,606)</u>	<u>45,330</u>	<u>58,841</u>
<b>TOTAL FUNDS</b>	<u>29,117</u>	<u>(15,606)</u>	<u>45,330</u>	<u>58,841</u>

Comparatives for movement in funds

	At 6.4.20 £	Net movement in funds £	Transfers between funds £	At 5.4.21 £
<b>Unrestricted funds</b>				
General fund	244,351	13,094	(36,702)	220,743
Designated fund	750,000	(36,702)	36,702	750,000
	<u>994,351</u>	<u>(23,608)</u>	<u>-</u>	<u>970,743</u>
<b>TOTAL FUNDS</b>	<u>994,351</u>	<u>(23,608)</u>	<u>-</u>	<u>970,743</u>

JOHN ATHERTON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2022

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	27,146	(14,052)	-	13,094
Designated fund	-	-	(36,702)	(36,702)
	<u>27,146</u>	<u>(14,052)</u>	<u>(36,702)</u>	<u>(23,608)</u>
<b>TOTAL FUNDS</b>	<u>27,146</u>	<u>(14,052)</u>	<u>(36,702)</u>	<u>(23,608)</u>

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

	At 6.4.20 £	Net movement in funds £	Transfers between funds £	At 5.4.22 £
<b>Unrestricted funds</b>				
General fund	244,351	26,606	8,628	279,585
Designated fund	750,000	8,627	(8,628)	749,999
	<u>994,351</u>	<u>35,233</u>	<u>-</u>	<u>1,029,584</u>
<b>TOTAL FUNDS</b>	<u>994,351</u>	<u>35,233</u>	<u>-</u>	<u>1,029,584</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 £
<b>Unrestricted funds</b>				
General fund	56,263	(29,657)	-	26,606
Designated fund	-	(1)	8,628	8,627
	<u>56,263</u>	<u>(29,658)</u>	<u>8,628</u>	<u>35,233</u>
<b>TOTAL FUNDS</b>	<u>56,263</u>	<u>(29,658)</u>	<u>8,628</u>	<u>35,233</u>

**JOHN ATHERTON CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2022**

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 5 April 2022.

**JOHN ATHERTON CHARITABLE TRUST**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 5 APRIL 2022**

	5.4.22 £	5.4.21 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Dividend income	18,268	17,166
Bank interest	1	17
Foreign interest	3,856	4,930
Foreign dividends	4,212	4,493
UK fixed interest	2,780	540
	<u>29,117</u>	<u>27,146</u>
<b>Total incoming resources</b>	<b>29,117</b>	<b>27,146</b>
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy	4,740	4,740
Solicitors fees	2,604	2,280
Investment managers fees	8,262	7,032
	<u>15,606</u>	<u>14,052</u>
Total resources expended	15,606	14,052
<b>Net income before gains and losses</b>	<b>13,511</b>	<b>13,094</b>
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	45,330	(36,702)
<b>Net income/(expenditure)</b>	<b><u>58,841</u></b>	<b><u>(23,608)</u></b>

This page does not form part of the statutory financial statements

**JOHN ATHERTON CHARITABLE TRUST**

England & Wales - Charity number 1154911

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# Accounts

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**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2021  
FOR  
JOHN ATHERTON CHARITABLE TRUST**

NR Barton  
1st Floor Waterside House  
Waterside Drive  
Wigan  
Lancashire  
WN3 5AZ

**JOHN ATHERTON CHARITABLE TRUST**

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FOR THE YEAR ENDED 5 APRIL 2021**

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**JOHN ATHERTON CHARITABLE TRUST**  
**REFERENCE AND ADMINISTRATIVE DETAILS**  
**FOR THE YEAR ENDED 5 APRIL 2021**

<b>Trustees</b>	Mr P G Bachmayer Mr P Donnelly Mr D Johnson Rev A Holliday
<b>Principal address</b>	c/o 13 Bridgeman Terrace Wigan Lancashire WN1 1SX
<b>Registered charity number</b>	1154911
<b>Independent examiner</b>	NR Barton 1st Floor Waterside House Waterside Drive Wigan Lancashire WN3 5AZ

**JOHN ATHERTON CHARITABLE TRUST**

**REPORT OF THE TRUSTEES  
FOR THE YEAR ENDED 5 APRIL 2021**

The trustees present their report with the financial statements of the charity for the year ended 5 April 2021. 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**

**Significant activities**

During the year the charity accumulated reserves for future works to the maintenance of the churchyard and environs at St Wilfrid's Church, Standish, Wigan.

**Public benefit**

The principal objective of the charity is to provide funds for the maintenance of the churchyard and environs at St Wilfrid's Church, Standish, Wigan.

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the charity's aims and objectives and in planning future activities and funding projects.

**Financial review**

**Financial position**

As at 5 April 2021 General Funds stood at £220,743 compared to £244,351 at 5 April 2020.

The Designated Fund remains at £750,000. These are funds which have been set aside to preserve the capital of the trust if possible, although it is recognised that they could be spent on charitable purposes if necessary.

**Investment policy and objectives**

The trustees intend that the real value of the charity's assets be maintained and enhanced over the long term by investment in a portfolio comprising equities, fixed interest stocks and cash, so as to obtain a balanced return from income and capital growth.

In order to meet these objectives, the trustees have appointed Brewin Dolphin Limited of 10 Wellington Place, Leeds, LS1 4AN as their agents to manage a diversified portfolio of suitable investments for the trust on a discretionary basis. In the context of Brewin Dolphin's interpretation of risk (in accordance with the subsisting client agreement relating to the trust) the trustees have selected a moderate investment risk with an objective of income and capital growth. The proportions invested in equities, fixed interest stocks and cash are reviewed with Brewin Dolphin from time to time to provide guidance on the ongoing suitability of that element of investment policy.

The trustees regularly consider whether there is a need to revise this policy statement and keep under review the arrangements under which Brewin Dolphin act as their agents.

**Structure, governance and management**

**Governing document**

The charity was established by the will of John Atherton and the charity's objects are to provide funds for the maintenance of the churchyard at St Wilfrid's Church, Standish, Wigan.

Approved by order of the board of trustees on ..... 7/12/21 ..... and signed on its behalf by:



Mr P G Bachmayer - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
JOHN ATHERTON CHARITABLE TRUST**

**Independent examiner's report to the trustees of John Atherton Charitable Trust**

I report to the charity trustees on my examination of the accounts of John Atherton Charitable Trust (the Trust) for the year ended 5 April 2021.

**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.



Neil Whittingham BA(Hons) FCA ATT  
NR Barton  
1st Floor Waterside House  
Waterside Drive  
Wigan  
Lancashire  
WN3 5AZ

Date: ..... 7/12/2021. ....

**JOHN ATHERTON CHARITABLE TRUST**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 5 APRIL 2021**

	Notes	5.4.21 Unrestricted funds £	5.4.20 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Investment income	2	27,146	33,774
<b>EXPENDITURE ON</b>			
Other		14,052	19,205
Net gains/(losses) on investments		(36,702)	(6,714)
<b>NET INCOME/(EXPENDITURE)</b>		<b>(23,608)</b>	<b>7,855</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>		<b>994,351</b>	<b>986,496</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>970,743</b>	<b>994,351</b>

The notes form part of these financial statements

JOHN ATHERTON CHARITABLE TRUST

BALANCE SHEET  
5 APRIL 2021

	Notes	5.4.21 Unrestricted funds £	5.4.20 Total funds £
<b>FIXED ASSETS</b>			
Investments	5	906,726	930,888
<b>CURRENT ASSETS</b>			
Debtors	6	194	194
Cash at bank		68,472	67,919
		<u>68,666</u>	<u>68,113</u>
<b>CREDITORS</b>			
Amounts falling due within one year	7	(4,649)	(4,650)
<b>NET CURRENT ASSETS</b>		<u>64,017</u>	<u>63,463</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>970,743</u>	<u>994,351</u>
<b>NET ASSETS</b>		<u>970,743</u>	<u>994,351</u>
<b>FUNDS</b>	8		
Unrestricted funds:			
General fund		220,743	244,351
Designated fund		750,000	750,000
		<u>970,743</u>	<u>994,351</u>
<b>TOTAL FUNDS</b>		<u>970,743</u>	<u>994,351</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 7.12.2021 and were signed on its behalf by:

  
Mr P G Bachmayer - Trustee

  
Mr P Donnelly - Trustee

  
Mr D Johnson - Trustee

The notes form part of these financial statements

JOHN ATHERTON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 5 APRIL 2021

1. ACCOUNTING POLICIES

**Basis of preparing the financial statements**

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

**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.

**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.

**Governance costs**

Governance costs comprise all costs incurred in running the charity which cannot be directly allocated to the charity's projects or to fund raising.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Designated funds are funds which have been set aside to preserve as the capital of the trust if possible. However it is recognised that these funds could be spent on charitable purposes if necessary.

**Investments**

Investments are included in the financial statements at their cost.

2. INVESTMENT INCOME

	5.4.21	5.4.20
	£	£
Dividend income	17,166	23,381
Bank interest	17	124
Foreign interest	4,930	5,748
Foreign dividends	4,493	4,116
UK fixed interest	540	405
	<u>27,146</u>	<u>33,774</u>

**JOHN ATHERTON CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2021**

**3. SUPPORT COSTS**

	Governance costs £ <u>14,052</u>
Other resources expended	<u>14,052</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

During the year the trust made payments to Vincent & Co, Solicitors, of £2,280.00 including VAT and disbursements in respect of legal fees (2020 £5,010.00). Mr P Bachmayer is a partner in Vincent & Co and all payments in respect of these legal fees have been approved by the other trustees.

**Trustees' expenses**

No other payments of remuneration or expenses were made to the trustees during the year.

**5. FIXED ASSET INVESTMENTS**

INVESTMENTS AT COST	Listed investments £
At 6 April 2020	930,888
Additions	173,741
Disposals	(197,903)
At 5 April 2021	<u>906,726</u>
 NET BOOK VALUE	
At 5 April 2021	<u>906,726</u>
At 5 April 2020	<u>930,888</u>

The estimated market value of investments at 5 April 2021 was £1,047,324 (2020 £845,474).

**6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	5.4.21 £ <u>194</u>	5.4.20 £ <u>194</u>
Other debtors	<u>194</u>	<u>194</u>

JOHN ATHERTON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2021

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.21	5.4.20
	£	£
Trade creditors	(2)	(2)
Other creditors	4,651	4,652
	<u>4,649</u>	<u>4,650</u>

8. MOVEMENT IN FUNDS

	At 6.4.20 £	Net movement in funds £	Transfers between funds £	At 5.4.21 £
<b>Unrestricted funds</b>				
General fund	244,351	13,094	(36,702)	220,743
Designated fund	750,000	(36,702)	36,702	750,000
	<u>994,351</u>	<u>(23,608)</u>	<u>-</u>	<u>970,743</u>
<b>TOTAL FUNDS</b>	<u>994,351</u>	<u>(23,608)</u>	<u>-</u>	<u>970,743</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	27,146	(14,052)	-	13,094
Designated fund	-	-	(36,702)	(36,702)
	<u>27,146</u>	<u>(14,052)</u>	<u>(36,702)</u>	<u>(23,608)</u>
<b>TOTAL FUNDS</b>	<u>27,146</u>	<u>(14,052)</u>	<u>(36,702)</u>	<u>(23,608)</u>

Comparatives for movement in funds

	At 6.4.19 £	Net movement in funds £	Transfers between funds £	At 5.4.20 £
<b>Unrestricted funds</b>				
General fund	236,496	14,569	(6,714)	244,351
Designated fund	750,000	(6,714)	6,714	750,000
	<u>986,496</u>	<u>7,855</u>	<u>-</u>	<u>994,351</u>
<b>TOTAL FUNDS</b>	<u>986,496</u>	<u>7,855</u>	<u>-</u>	<u>994,351</u>

**JOHN ATHERTON CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2021**

**8. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	33,774	(19,205)	-	14,569
Designated fund	-	-	(6,714)	(6,714)
	<u>33,774</u>	<u>(19,205)</u>	<u>(6,714)</u>	<u>7,855</u>
<b>TOTAL FUNDS</b>	<u><u>33,774</u></u>	<u><u>(19,205)</u></u>	<u><u>(6,714)</u></u>	<u><u>7,855</u></u>

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

	At 6.4.19 £	Net movement in funds £	Transfers between funds £	At 5.4.21 £
<b>Unrestricted funds</b>				
General fund	236,496	27,663	(43,416)	220,743
Designated fund	750,000	(43,416)	43,416	750,000
	<u>986,496</u>	<u>(15,753)</u>	<u>-</u>	<u>970,743</u>
<b>TOTAL FUNDS</b>	<u><u>986,496</u></u>	<u><u>(15,753)</u></u>	<u><u>-</u></u>	<u><u>970,743</u></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 £
<b>Unrestricted funds</b>				
General fund	60,920	(33,257)	-	27,663
Designated fund	-	-	(43,416)	(43,416)
	<u>60,920</u>	<u>(33,257)</u>	<u>(43,416)</u>	<u>(15,753)</u>
<b>TOTAL FUNDS</b>	<u><u>60,920</u></u>	<u><u>(33,257)</u></u>	<u><u>(43,416)</u></u>	<u><u>(15,753)</u></u>

**JOHN ATHERTON CHARITABLE TRUST**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 5 APRIL 2021**

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 5 April 2021.

JOHN ATHERTON CHARITABLE TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 5 APRIL 2021

	5.4.21 £	5.4.20 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Investment income</b>		
Dividend income	17,166	23,381
Bank interest	17	124
Foreign interest	4,930	5,748
Foreign dividends	4,493	4,116
UK fixed interest	540	405
	<u>27,146</u>	<u>33,774</u>
<b>Total incoming resources</b>	27,146	33,774
<b>EXPENDITURE</b>		
<b>Support costs</b>		
<b>Governance costs</b>		
Accountancy	4,740	4,740
Solicitors fees	2,280	5,010
Investment managers fees	7,032	9,455
	<u>14,052</u>	<u>19,205</u>
Total resources expended	14,052	19,205
<b>Net income before gains and losses</b>	13,094	14,569
<b>Realised recognised gains and losses</b>		
Realised gains/(losses) on fixed asset investments	(36,702)	(6,714)
<b>Net (expenditure)/income</b>	<u>(23,608)</u>	<u>7,855</u>

This page does not form part of the statutory financial statements



**JOHN ATHERTON CHARITABLE TRUST**  
**APPENDICES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 5TH APRIL 2021**

<b>UK Dividend Income</b>		<b>Date</b>	<b>Dividend</b>
			<b>£</b>
Aberforth Smaller Companies	1,250 Ord 1p shs	28/08/2020	130.00
"	"	09/03/2021	286.25
Admiral Group	600 Ord shs	01/06/2020	337.80
"	"	02/10/2020	547.20
Close Bros	530 Ord shs	24/11/2020	212.00
Diageo	700 Ord shs	09/04/2020	191.87
"	"	08/10/2020	297.29
"	1,700 Ord 5p shs	09/04/2020	391.00
"	"	09/07/2020	323.00
"	"	08/10/2020	323.00
		14/01/2021	323.00
HICL Infrastructure	11,000 Ord. Shs	30/06/2020	138.90
"	"	30/09/2020	99.70
"	"	31/12/2020	92.91
"	"	31/03/2021	36.26
JP Morgan GBL E MKT	9,000 Ord 1p shs	24/04/2020	90.00
"	"	31/07/2020	90.00
"	"	23/10/2020	189.00
"	"	22/01/2021	90.00
Legal & General	3,500 Ord shs	04/06/2020	442.40
"	"	24/09/2020	<u>172.55</u>
<b>c/fwd</b>			<b>4804.13</b>

**JOHN ATHERTON CHARITABLE TRUST**  
**APPENDICES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 5TH APRIL 2021**

UK Dividend Income		Date	Dividend £
<b>b/fwd</b>			4804.13
National Grid	1,500 Ord shs	19/08/2020	480.00
"	"	13/01/2021	255.00
Prudential	460 Ord 5p shs	15/05/2020	95.86
"	"	28/09/2020	19.18
Rio Tinto	425 Ord 10p shs	16/04/2020	754.25
"	"	17/09/2020	508.90
Royal Dutch Shell	1,300 Ord B shs	22/06/2020	164.84
"	"	21/09/2020	157.17
"	"	16/12/2020	162.24
"	"	29/03/2021	155.48
T R Property Inv Trust	3,250 Ord 25p shs	04/08/2020	286.00
"	"	08/01/2021	169.00
Unilever	275 Ord shs	04/06/2020	99.39
"	"	09/09/2020	101.70
"	"	20/11/2020	103.02
"	"	17/03/2021	103.40
Relx plc	660 Ord shs	28/05/2020	211.86
"	"	02/09/2020	89.76
Smith & Nephew	1000 Ord shs	28/10/2020	110.70
Experian ord	270 Ord shs	24/07/2020	70.37
"	"	05/02/2021	28.82
			8931.07
			8931.07

**JOHN ATHERTON CHARITABLE TRUST**  
**APPENDICES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 5TH APRIL 2021**  
**UK Unit Trust Dividends**

		<b>Date</b>	<b>Dividend</b> £
Baillie Gifford Japanese B Nav Inc	650 units	30/06/2020	151.34
Blackrock FM Cont Europe Inc D	12,250 units	30/04/2020	73.33
"	"	31/07/2020	288.36
"	"	30/10/2020	108.41
"	"	29/01/2021	98.07
BNY Mellon Asian Inc	32,500 units	29/05/2020	437.71
"	"	31/08/2020	497.03
"	"	30/11/2020	337.42
"	38,114 units	26/02/2021	214.37
BNY Mellon Gbl Inc	12,750 units	29/05/2020	152.15
"	14,222 units	31/08/2020	193.78
"	"	30/11/2020	129.44
"	"	26/02/2021	140.31
First State Stewart Inv Asia Pac	2,800 units	30/09/2020	45.13
"	"	31/03/2021	4.04
JP Morgan US Equity Inc	47,500 units	30/04/2020	351.50
"	"	31/07/2020	332.50
"	"	30/10/2020	332.50
"	"	29/01/2021	304.00
Jupiter Unit Managers Japan Income	25,000 units	30/09/2020	319.90
"	"	31/03/2021	304.25
Link Fund Sol Trojan Income	25,000 units	30/09/2020	276.08
"	"	31/03/2021	380.93
Man FD Man GLG UK Inc	18,000 units	30/04/2020	52.50
"	"	29/05/2020	70.24
"	"	30/06/2020	64.80
"	"	31/07/2020	57.59
"	"	31/08/2020	63.00
"	"	30/09/2020	81.00
"	"	30/10/2020	87.12
"	"	30/11/2020	87.08
"	"	31/12/2020	87.01
"	"	29/01/2021	87.14
"	"	26/02/2021	85.64
"	"	31/03/2021	<u>66.56</u>
<b>c/fwd</b>			<b>6362.23</b>

**JOHN ATHERTON CHARITABLE TRUST  
APPENDICES TO FINANCIAL STATEMENTS  
YEAR ENDED 5TH APRIL 2021**

<b>UK Unit Trust Dividends</b>		<b>Date</b>	<b>Dividend £</b>
<b>b/fwd</b>			6362.23
Shroder Unit Trust Asian Inc	9,750 units	29/05/2020	56.61
"	"	28/08/2020	87.69
"	"	30/11/2020	104.90
Schroder Unit Trust Gbl Cities	16,509.59 units	20/11/2020	172.21
Standard Life Inv European Equity	22,750 units	30/04/2020	82.06
"	"	31/07/2020	313.11
"	"	30/10/2020	211.96
T Bailey Evenlode Income	4,500 units	30/04/2020	108.84
"	"	31/07/2020	59.69
"	"	30/10/2020	59.71
"	"	29/01/2021	59.72
Vanguard Inv FTSE UK	55 units	31/12/2020	166.66
Fundsmith LLP Equity	4,950 units	28/08/2020	69.64
"	"	26/02/2021	33.85
			<hr/>
			7948.88
			<hr/> <hr/>
<b>Property Income Distribution</b>			
Standard Life Inv Prop	9250 Ord 1p shares	29/05/2020	88.06
"	"	28/08/2020	66.05
"	"	30/11/2020	66.05
"	"	26/02/2021	66.05
			<hr/>
			286.21
			<hr/> <hr/>
<b>Total UK Dividends</b>			17166.16
			<hr/> <hr/>

**JOHN ATHERTON CHARITABLE TRUST**  
**APPENDICES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 5TH APRIL 2021**

<b>Foreign Interest</b>		<b>Date</b>	<b>Interest £</b>
Gam Star Fund Credit Opp	1,950 units	30/04/2020	203.97
"	"	30/07/2020	183.89
"	"	30/10/2020	208.26
"	"	29/01/2021	201.05
Ishares Core UK gilts UCT	1,500 units	27/05/2020	116.70
"	"	25/11/2020	94.50
Ishares Ibox GB Corp	155 units	24/06/2020	132.59
"	"	30/09/2020	131.67
"	"	23/12/2020	128.63
"	"	24/03/2021	124.08
Muzinich Funds Gbl Tactical Cred	386.45 units	09/06/2020	650.74
"	"	08/12/2020	576.30
Pimco Global Select UK Income	2,720 units	30/04/2020	84.33
"	"	29/05/2020	84.33
"	"	30/06/2020	84.33
"	"	31/07/2020	84.33
"	"	28/08/2020	84.33
"	"	30/09/2020	84.33
"	"	30/10/2020	84.33
"	"	30/11/2020	84.33
"	"	31/12/2020	84.33
"	"	29/01/2021	84.33
"	"	26/02/2021	84.33
Twentyfour Corporate Bond	400 units	30/04/2020	324.49
"	"	31/07/2020	313.84
"	"	30/10/2020	308.21
"	"	29/01/2021	303.61
			4930.16
			4930.16

**JOHN ATHERTON CHARITABLE TRUST**  
**APPENDICES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 5TH APRIL 2021**

<b>Foreign Dividends</b>		<b>Date</b>	<b>Dividend £</b>
Novartis AG	135 units	08/03/2021	203.44
SSGA SPDR EFTS	740 units	30/06/2020	188.96
"	"	29/09/2020	190.12
Standard Life Inv Prop	9,250 1p shs	29/05/2020	22.02
The Renewables Inf	8,000 units	30/06/2020	135.20
"	"	30/09/2020	135.20
"	"	31/12/2020	135.20
"	"	31/03/2021	135.20
Vanguard Funds S&P 500	2,445 units	08/04/2020	562.65
"	"	24/06/2020	384.69
"	"	07/10/2020	474.41
"	"	30/12/2020	383.02
"	"	31/03/2021	423.73
Vanguard Funds FTSE Dev Europe	400 units	08/04/2020	37.26
"	"	24/06/2020	90.63
"	"	07/10/2020	61.37
"	"	30/12/2020	34.28
"	"	31/03/2021	34.10
Xtrackers MSCI ESG	7250 units	27/04/2020	485.52
			4117.00
			4117.00

**Gross UK Fixed Interest**

HICL Infrastructure	11,000 Ord	30/06/2020	88.80
"	"	30/09/2020	126.90
"	"	31/12/2020	133.69
"	"	31/03/2021	190.34
			539.73
			539.73

**JOHN ATHERTON CHARITABLE TRUST**  
**APPENDICES TO FINANCIAL STATEMENTS**  
**YEAR ENDED 5TH APRIL 2021**

**Bank Interest**

NatWest Business Reserve	5.32
Brewin Dolphin Deposit Account	11.95
	<hr/>
	17.27
	<hr/> <hr/>

**Realised losses and gains on fixed asset investments**

	£
Loss on Sale of 4500 BT Group	(5,510.96)
Loss on Sale of 145 Concept X-Trackers Russell	(1,504.77)
Loss on Sale of 3500 D S Smith	(5,248.40)
Profit on sale of 2250 Fundsmith LLP Equity Instl Acc NAV	188.77
Loss on Sale of 1500 HSBC Holdings	(3,854.74)
Loss on Sale of 1150 IMI	(2,705.83)
Loss on Sale of 20000 Lloyds	(14,562.41)
Loss on Sale of 2720 Pimco Global	(1,441.60)
Profit on Sale of 460 Prudential	33.79
Loss on Sale of 9750 Schroder Unit Trusts Asian Inc	(969.15)
Loss on Sale of 740 SSGA SPDR US Aristocrats	(2,051.46)
Profit on sale of 22750 St. Life/ Aberdeen European Equity	924.70
	<hr/>
	(36,702.06)
	<hr/> <hr/>

