

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

Trustees	Rev A Holliday Mr P Donnelly Mr D Johnson Mr A D Stokes	(Appointed 31 July 2025)
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Charity number (England and Wales)	1154911
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Registered office	The Rectory 13 Rectory Lane Standish Wigan WN6 0XA
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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

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

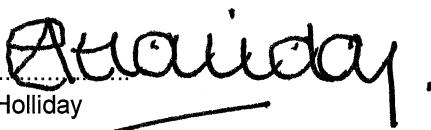
(Appointed 31 July 2025)

JOHN ATHERTON CHARITABLE TRUST

REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2025

The report was approved by the board of trustees on 31/1/26 and signed on its behalf by:

Rev A Holliday


JOHN ATHERTON CHARITABLE TRUST

INDEPENDENT EXAMINER'S REPORT

TO THE OF JOHN ATHERTON CHARITABLE TRUST

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

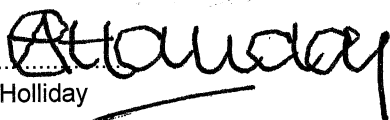
	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Investments	2	33,674	28,056
Total income		33,674	28,056
Expenditure on:			
Charitable activities	3	30,815	33,126
Total expenditure		30,815	33,126
Net gains/(losses) on investments		20,500	17,052
Net income		23,359	11,982
Reconciliation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

JOHN ATHERTON CHARITABLE TRUST**BALANCE SHEET****AS AT 5 APRIL 2025**

		2025		2024	
	Notes	£	£	£	£
Fixed assets					
Investments	6		969,377		952,665
Current assets					
Cash at bank and in hand		77,650		70,787	
		<u>77,650</u>		<u>70,787</u>	
Creditors: amounts falling due within one year	7	(4,968)		(4,752)	
Net current assets			72,682		66,035
Total assets less current liabilities			<u>1,042,059</u>		<u>1,018,700</u>
The funds of the					
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 31/1/26 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
	£	£	£	£
Share of support and government costs				
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>
Analysis by fund				
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 £
Cost or valuation	
At 6 April 2024	952,665
Additions	313,371
Disposals	(296,659)
	<u>969,377</u>
At 5 April 2025	<u>969,377</u>
Carrying amount	
At 5 April 2025	<u>969,377</u>
At 5 April 2024	<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	<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 we no related party transactions for the year ended 5 April 2025.

