

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022
FOR
JOHN EDDLESTON'S CHARITY**

Fairhurst
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

JOHN EDDLESTON'S CHARITY

**CONTENTS OF THE FINANCIAL STATEMENTS
for the Year Ended 31 December 2022**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Statement of Financial Position	6
Notes to the Financial Statements	7 to 13
Detailed Statement of Financial Activities	14
Appendices	15

JOHN EDDLESTON'S CHARITY

REPORT OF THE TRUSTEES for the Year Ended 31 December 2022

The trustees present their report with the financial statements of the charity for the year ended 31 December 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

Land and buildings

The building is used by local community groups and the field by local sports groups for the benefit of the inhabitants of Billinge and its surrounding areas.

Grantmaking

The charity invites applications for grants from local groups and individuals. These are discussed by the trustees at annual and extraordinary general meetings and are awarded on merit.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Public benefit

Whilst exercising their duties the charity trustees have complied with the guidance on public benefit rules.

Review of activities

During 2016 the charity received £75,260 as dilapidation income relating to certain land owned. The charity has used £55,504 of these monies to date and the remainder of £19,757 will be invested into future improvement and upkeep of its land and buildings. The charity continues to provide support to The John Eddleston Field Society.

During the year the charity received £47,154 from its investments, with £35,063 donated to local schools and The John Eddleston Field Society.

FINANCIAL REVIEW

Investment policy and objectives

The trustees consider that the performance of the charity this year has been most satisfactory. The results for the year and the financial position of the Charity are as shown in the annexed financial statements.

There are no restrictions on the charity's power to invest. The investment strategy is set by the trustees and takes account of recent demand for funds and the quality of funding applications. The trustees consider the income requirements, the risk profile and the investment manager's view of the market prospects in the medium term. This strategy is set within an overall policy which states that the general fund is to be invested in medium risk investments. Our strategy is reviewed with our investment managers annually.

Reserves policy

It is the policy of the charity to maintain unrestricted funds at a level sufficient to cover management and administration costs and to respond to emergency applications for grants which arise from time to time.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The John Eddleston's Charity was founded by a will dated 14 June 1672 and comprised in a scheme of 30 November 1909 and is now regulated by a scheme dated 18 December 1987, as amended by schemes dated 23 December 1994 and 12th May 2003, and is a registered charity, no 503695.

The objects of the charity are as follows: -

- 1) To apply one-third of the income of the charity for the advancement of religion in accordance with the provisions of clause 25 of the scheme.
- 2) To apply one-third of the income of the charity for the advancement of education in accordance with the provisions of clause 26 of the scheme.
- 3) The remaining third to be applied for the relief in need in accordance with the provisions of clause 27 of the scheme.

JOHN EDDLESTON'S CHARITY

REPORT OF THE TRUSTEES for the Year Ended 31 December 2022

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

The trustees who have served during the year and since the year end are set out below. Trustees are appointed by the board of trustees and serve for five years after which period they may put themselves forward for re-appointment. The trustees consist of five cooperative members and two nominative members. The nominative members are proposed by Billinge Parish Council and St Aidan's Parochial Church Council respectively.

The trustees meet annually at the AGM and at extraordinary general meetings as required.

Related parties

The charity has very close relationships with The John Eddleston Field Society and John Eddleston Vicarage Moneys, which are charities, all of which nominate trustees and provide funding to enable the charity to carry out its charitable objectives.

It has been agreed that the charity will pay the accountancy and secretarial fees of The John Eddleston Field Society along with all insurance costs relating to The John Eddleston Centre and Eddleston Recreational Field, and provide funds as necessary to the Society to meet costs (see note 13 of the financial statements).

The quarterly interest received on the John Eddleston Vicarage Moneys investments is deposited into the John Eddleston's Charity bank account, which is then payable directly to the Vicar of Billinge (see note 13 of the financial statements). In the absence of a Vicar this will be donated to certain schools and the church in Billinge.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

503695

Principal address

C/o Parkinson Commercial Property
Consultants
10 Beecham Court
Wigan
Lancashire
WN3 6PR

Trustees

C Stockley
Dr C E Mather
D McDonnell – resigned 16.05.22
Mrs J Smith
A Whittle (Chairman)
R Thompson
K Whitehead

Independent Examiner

Gary Edgerton FCA Cert PFS
Fairhurst
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

JOHN EDDLESTON'S CHARITY

**REPORT OF THE TRUSTEES
for the Year Ended 31 December 2022**

REFERENCE AND ADMINISTRATIVE DETAILS


Bankers

National Westminster Bank Plc
Corporate Business Centre
Ashton House
PO Box 120 Waterloo Street
Bolton
Lancashire
BL1 8HG

Investment managers

Evelyn Partners
Royal Liver Building
Pier Head
Liverpool
L3 1NY

Approved by order of the board of trustees on 3/10/23 and signed on its behalf by:



.....
A Whittle - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
JOHN EDDLESTON'S CHARITY**

Independent examiner's report to the trustees of John Eddleston's Charity

I report to the charity trustees on my examination of the accounts of John Eddleston's Charity (the Trust) for the year ended 31 December 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').

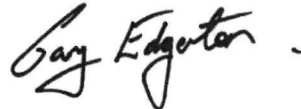
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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.



Gary Edgerton FCA Cert PFS

Fairhurst
Chartered Accountants
Douglas Bank House
Wigan Lane
Wigan
Lancashire
WN1 2TB

Date: 4/10/23

JOHN EDDLESTON'S CHARITY

STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2022

	Notes	Unrestricted fund £	2022 Total Endowment funds £	2021 Total Endowment funds £
INCOME AND ENDOWMENTS FROM				
Investment income	2	47,154	47,154	43,610
Other income	3	<u>623</u>	<u>623</u>	<u>625</u>
Total		<u>47,777</u>	<u>47,777</u>	<u>44,235</u>
EXPENDITURE ON				
Raising funds		44,786	44,786	44,318
Charitable activities	4			
Direct charitable expenditure		<u>74,420</u>	<u>74,420</u>	<u>14,670</u>
Total		<u>119,206</u>	<u>119,206</u>	<u>58,988</u>
Net gains/(losses) on investments		<u>(883)</u>	<u>(883)</u>	<u>13,656</u>
NET INCOME/(EXPENDITURE)		(72,312)	(72,312)	(1,097)
Other recognised gains/(losses)				
Gains/(losses) on revaluation of fixed assets		<u>(140,229)</u>	<u>(140,229)</u>	<u>103,886</u>
Net movement in funds		(212,541)	(212,541)	102,789
RECONCILIATION OF FUNDS				
Total funds brought forward		<u>1,962,440</u>	<u>1,962,440</u>	<u>1,859,651</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>1,749,899</u></u>	<u><u>1,749,899</u></u>	<u><u>1,962,440</u></u>

The notes form part of these financial statements

JOHN EDDLESTON'S CHARITY

STATEMENT OF FINANCIAL POSITION
31 December 2022

	Notes	Unrestricted fund £	2022 Total Endowment funds £	2021 Total Endowment funds £
FIXED ASSETS				
Tangible assets	8	352,303	352,303	353,769
Investments	9	<u>1,411,111</u>	<u>1,411,111</u>	<u>1,560,965</u>
		1,763,414	1,763,414	1,914,734
CURRENT ASSETS				
Debtors	10	-	-	3,185
Cash at bank		<u>19,904</u>	<u>19,904</u>	<u>77,441</u>
		19,904	19,904	80,626
CREDITORS				
Amounts falling due within one year	11	<u>(33,419)</u>	<u>(33,419)</u>	<u>(32,920)</u>
NET CURRENT ASSETS		<u>(13,515)</u>	<u>(13,515)</u>	<u>47,706</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,749,899</u>	<u>1,749,899</u>	<u>1,962,440</u>
NET ASSETS		<u>1,749,899</u>	<u>1,749,899</u>	<u>1,962,440</u>
FUNDS				
Unrestricted funds	12		<u>1,749,899</u>	<u>1,962,440</u>
TOTAL FUNDS			<u>1,749,899</u>	<u>1,962,440</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 31/10/23 and were signed on its behalf by:



.....
A Whittle - Trustee

JOHN EDDLESTON'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS for the Year Ended 31 December 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 2019)', 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, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

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.

Investment income is included when received into the bank deposit accounts.

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.

Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly relate to charitable activities. Support costs include office costs, finance, insurance, investment management fees and governance costs which support the charity activities.

Tangible fixed assets

Depreciation is not charged on land as the residual value is considered to be higher than the carrying value. Buildings are written off on a straight-line basis over their estimated useful life of fifty years.

Taxation

As a registered charity, the charity is generally exempt from Income Tax and Capital Gains Tax, but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Fixed asset investments

Investments are included at closing mid-market value at the balance sheet date. Any gain or loss on revaluation is taken to the Statement of Financial Activities

Operating lease arrangements

License fees receivable under operating leases are recognised in the Statement of Financial Activities on a straight line basis over the lease term.

Trade debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Cash at bank and in hand

Cash at bank and in hand includes cash and short term highly liquid deposits.

JOHN EDDLESTON'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2022

1. ACCOUNTING POLICIES - continued

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Impairment of assets

At each reporting date assets are reviewed to determine whether there is any indication that those assets have suffered an impairment loss. If there is an indication of possible impairment, the recoverable amount of any affected asset is estimated and compared to its carrying amount. If the recoverable amount is lower, the carrying amount of the asset is reduced to its recoverable amount and an impairment loss is recognised immediately in the profit or loss.

If an impairment loss is subsequently reversed, the carrying amount of the asset is increased to the revised estimate of its recoverable amount, but not to exceed the amount that would have been determined had no impairment loss been recognised for the asset in prior periods. A reversal of an impairment loss is recognised immediately in the profit or loss.

2. INVESTMENT INCOME

	2022	2021
	£	£
Dividend income from listed investments	21,361	42,928
Interest receivable from Unit Trusts	<u>25,793</u>	<u>682</u>
	<u>47,154</u>	<u>43,610</u>

3. OTHER INCOME

	2022	2021
	£	£
Other income	<u>623</u>	<u>625</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)
	£
Direct charitable expenditure	<u>74,420</u>

JOHN EDDLESTON'S CHARITY

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2022**

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2022	2021
	£	£
Donations (see Appendix 3)	35,063	14,670
Upkeep of Billinge Hill	<u>39,357</u>	<u>-</u>
	<u>74,420</u>	<u>14,670</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 December 2022 nor for the year ended 31 December 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 December 2022 nor for the year ended 31 December 2021.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Endowment fund £	Total Endowment funds £
INCOME AND ENDOWMENTS FROM		
Investment income	43,610	43,610
Other income	<u>625</u>	<u>625</u>
Total	<u>44,235</u>	<u>44,235</u>
EXPENDITURE ON		
Raising funds	44,318	44,318
Charitable activities		
Direct charitable expenditure	<u>14,670</u>	<u>14,670</u>
Total	<u>58,988</u>	<u>58,988</u>
Net gains on investments	<u>13,656</u>	<u>13,656</u>
NET INCOME/(EXPENDITURE)	(1,097)	(1,097)
Other recognised gains/(losses)		
Gains on revaluation of fixed assets	<u>103,886</u>	<u>103,886</u>
Net movement in funds	102,789	102,789
RECONCILIATION OF FUNDS		
Total funds brought forward	<u>1,859,651</u>	<u>1,859,651</u>
TOTAL FUNDS CARRIED FORWARD	<u>1,962,440</u>	<u>1,962,440</u>

JOHN EDDLESTON'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2022

8. TANGIBLE FIXED ASSETS

	Land £	Buildings £	Totals £
COST			
At 1 January 2022 and 31 December 2022	<u>311,256</u>	<u>73,299</u>	<u>384,555</u>
DEPRECIATION			
At 1 January 2022	-	30,786	30,786
Charge for year	-	<u>1,466</u>	<u>1,466</u>
At 31 December 2022	-	<u>32,252</u>	<u>32,252</u>
NET BOOK VALUE			
At 31 December 2022	<u>311,256</u>	<u>41,047</u>	<u>352,303</u>
At 31 December 2021	<u>311,256</u>	<u>42,513</u>	<u>353,769</u>

All the fixed assets owned are held for charitable purposes.

9. FIXED ASSET INVESTMENTS

	Listed investments £	Cash and settlements pending £	Totals £
MARKET VALUE			
At 1 January 2022	1,548,972	11,993	1,560,965
Additions	96,218	189,200	285,418
Disposals	(145,659)	(149,384)	(295,043)
Revaluations	<u>(140,229)</u>	-	<u>(140,229)</u>
At 31 December 2022	<u>1,359,302</u>	<u>51,809</u>	<u>1,411,111</u>
NET BOOK VALUE			
At 31 December 2022	<u>1,359,302</u>	<u>51,809</u>	<u>1,411,111</u>
At 31 December 2021	<u>1,548,972</u>	<u>11,993</u>	<u>1,560,965</u>

Investments are managed by a UK Investment Fund Manager investing in medium risk listed companies.

Cost or valuation at 31 December 2022 is represented by:

	Listed investments £	Cash and settlements pending £	Totals £
Valuation in 2022	184,517	-	184,517
Cost	<u>1,174,785</u>	<u>51,809</u>	<u>1,226,594</u>
	<u>1,359,302</u>	<u>51,809</u>	<u>1,411,111</u>
Historical Cost		2022 £	2021 £
		<u>1,192,994</u>	<u>1,192,922</u>

JOHN EDDLESTON'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2022

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2022	2021
	£	£
Trade debtors	<u>-</u>	<u>3,185</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2022	2021
	£	£
Trade creditors	11,013	9,890
Accruals and deferred income	<u>22,406</u>	<u>23,030</u>
	<u>33,419</u>	<u>32,920</u>

12. MOVEMENT IN FUNDS		Net movement in funds	Transfers between funds	At 31/12/22
	At 1/1/22	£	£	£
Unrestricted funds				
General fund	1,903,326	(212,541)	39,357	1,730,142
Designated fund - Billinge Hill	<u>59,114</u>	<u>-</u>	<u>(39,357)</u>	<u>19,757</u>
	<u>1,962,440</u>	<u>(212,541)</u>	<u>-</u>	<u>1,749,899</u>
TOTAL FUNDS	<u>1,962,440</u>	<u>(212,541)</u>	<u>-</u>	<u>1,749,899</u>

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

	Incoming resources	Resources expended	Gains and losses	Movement in funds
	£	£	£	£
Unrestricted funds				
General fund	47,777	(119,206)	(141,112)	(212,541)
	<u>47,777</u>	<u>(119,206)</u>	<u>(141,112)</u>	<u>(212,541)</u>
TOTAL FUNDS	<u>47,777</u>	<u>(119,206)</u>	<u>(141,112)</u>	<u>(212,541)</u>

Comparatives for movement in funds

		Net movement in funds	At 31/12/21
	At 1/1/21	£	£
Unrestricted funds			
General fund	1,800,537	102,789	1,903,326
Designated fund - Billinge Hill	<u>59,114</u>	<u>-</u>	<u>59,114</u>
	<u>1,859,651</u>	<u>102,789</u>	<u>1,962,440</u>
TOTAL FUNDS	<u>1,859,651</u>	<u>102,789</u>	<u>1,962,440</u>

JOHN EDDLESTON'S CHARITY

**NOTES TO THE FINANCIAL STATEMENTS - continued
for the Year Ended 31 December 2022**

12. 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 £
Unrestricted funds				
General fund	44,235	(58,988)	117,542	102,789
TOTAL FUNDS	<u>44,235</u>	<u>(58,988)</u>	<u>117,542</u>	<u>102,789</u>

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

	At 1/1/21 £	Net movement in funds £	Transfers between funds £	At 31/12/22 £
Unrestricted funds				
General fund	1,800,537	(109,752)	39,357	1,730,142
Designated fund - Billinge Hill	59,114	-	(39,357)	19,757
	<u>1,859,651</u>	<u>(109,752)</u>	<u>-</u>	<u>1,749,899</u>
TOTAL FUNDS	<u>1,859,651</u>	<u>(109,752)</u>	<u>-</u>	<u>1,749,899</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	92,012	(178,194)	(23,570)	(109,752)
TOTAL FUNDS	<u>92,012</u>	<u>(178,194)</u>	<u>(23,570)</u>	<u>(109,752)</u>

General fund

The Endowment fund represents the income generated from the charity's investments.

JOHN EDDLESTON'S CHARITY

NOTES TO THE FINANCIAL STATEMENTS - continued for the Year Ended 31 December 2022

13. RELATED PARTY DISCLOSURES

During the year the charity provided funds to The John Eddleston Field Society amounting to £20,000 (2021: £10,000) to meet costs, and agreed to donate amounts owed by it from previous years of £3,185 (2021: £2,955).

Included in Trade Debtors is £Nil (2021: £3,185) owed to the charity by The John Eddleston Field Society.

Included in Trade Creditors is £5,807 (2021: £4,785) received by the charity on behalf of John Eddleston Vicarage Moneys which is owed to the Vicar of Billinge. In the absence of a Vicar this will be donated to certain schools and the church in Billinge. The interest received in the year totalled £2,043 (2021: £1,991).

During the year the charity paid funds of £20,881 (2021: £Nil) to one of the trustees of The John Eddleston Field Society, Mr C Corless, for maintenance and upkeep of Billinge Hill.

14. CONTROL

The charity is under the control of the trustees.

JOHN EDDLESTON'S CHARITY

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
for the Year Ended 31 December 2022**

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Investment income		
Dividend income from listed investments	21,361	42,928
Interest receivable from Unit Trusts	<u>25,793</u>	<u>682</u>
	47,154	43,610
Other income		
Other income	<u>623</u>	<u>625</u>
Total incoming resources	47,777	44,235
EXPENDITURE		
Charitable activities		
Donations (see Appendix 3)	35,063	14,670
Upkeep of Billinge Hill	<u>39,357</u>	<u>-</u>
	74,420	14,670
Support costs		
Governance costs		
Insurance	4,536	4,406
Accountancy	3,660	3,000
Investment management fees	14,022	14,446
Secretaries fees	21,102	21,000
Freehold property depreciation	<u>1,466</u>	<u>1,466</u>
	<u>44,786</u>	<u>44,318</u>
Total resources expended	<u>119,206</u>	<u>58,988</u>
Net expenditure before gains and losses	(71,429)	(14,753)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	<u>(883)</u>	<u>13,656</u>
Net expenditure	<u><u>(72,312)</u></u>	<u><u>(1,097)</u></u>

This page does not form part of the statutory financial statements

Appendix 1

JOHN EDDLESTON'S CHARITY
PROFIT/(LOSS) ON SALE OF INVESTMENTS
For the Year Ended 31 December 2022

	1 Jan 2022	1 Jan 2022	BOUGHT	BOUGHT	Reconstruction	SOLD	SOLD	OTHER	OTHER	31 Dec 2022	31 Dec 2022	MARKET	
	UNITS	COST	UNITS	COST	Units	UNITS	COST	UNITS	COSTS	UNITS	COST	VALUE	
		£		£	£		£		£		£	£	
Aegon Property Income PAIF B Gross Inc	12,471	13,092				(3,559)	(3,736)			8,912	9,356	4,292	
AHFM Defined Returns I GBP INC	-	-	40,400	43,616						40,400	43,616	43,777	
Alternative Liquidity Fund Ltd	3,286	-								3,286	-	126	
Astrazeneca	200	6,102								200	6,102	22,436	
Aviva	2,000	7,665				(480)	-			1,520	7,665	6,731	
Barclays	-	-	6,500	9,946						6,500	9,946	10,304	
Baring Europe Select I GBP Inc	700	15,810								700	15,810	30,261	
Barratt Developments	1,500	10,133								1,500	10,133	5,952	
Blackrock Continental European Income D inc	25,000	38,968								25,000	38,968	43,060	
BP Plc	5,400	20,124								5,400	20,124	25,645	
BT Group	6,000	14,243								6,000	14,243	6,723	
Civitas Social Housing Plc	30,000	28,842								30,000	28,842	18,930	
CRH	500	11,577								500	11,577	16,495	
CS 1175 FTSE/S&P 500 Defensive Autocall (8.35%) EIS	32,500	32,500				(32,500)	(32,500)			-	-	-	
Dodge & Cox Worldwide US Stock GBP Inc	-	-	1,366	39,993						1,366	39,993	39,218	
Easyjet	1,203	13,997				(1,203)	(13,997)			-	-	-	
Fidelity Emerging Markets W Acc	15,073	16,042							212	15,073	16,254	16,083	
Fidelity Global	11,000	21,579								11,000	21,579	24,046	
FP Whweb Sustainability	15,000	28,542			(15,000)	(28,542)				-	-	-	
Fundrock WHEB Sustainability B ACC NAV	-	-			14,460	28,542				14,460	28,542	28,956	
Glaxosmithkline	1,880	22,145				(1,600)	(10,674)			280	11,471	13,801	
Haleon	-	-	1,200	2,664		(1,200)	(2,664)			-	-	-	
Henderson Global Technology	700	4,233								700	4,233	21,280	
Henderson Smaller Companies IT	2,520	20,010								2,520	20,010	21,168	
Henderson Strategic Bond I Inc	35,000	48,686								35,000	48,686	40,285	
HICL Infrastructure	14,000	21,430								14,000	21,430	23,016	
HSBC Holdings	2,000	14,518				(2,000)	(14,518)			-	-	-	
IMI	700	7,608								700	7,608	9,016	
International Public Partnerships	14,000	16,125								14,000	16,125	21,224	
Invesco Perpetual Corporate Bond Z Inc	30,000	50,401								30,000	50,401	54,186	
Invesco Physical Gold P-ETC GBX	250	30,875								250	30,875	36,485	
ISHARES FTSE 250 UCITS ETF	700	14,480								700	14,480	12,349	
JP Morgan Global Emerging Markets Income Trust	20,000	30,001								20,000	30,001	25,650	
JPM US Equity Income C Inc	10,000	29,658								10,000	29,658	45,460	
JPM Global Macro Opportunities C inc	29,000	50,025								29,000	50,025	44,979	
Legal & General Group	6,500	6,046				(1,500)	(1,395)			5,000	4,651	12,475	
LF Morant Wright Nippon Yield B Inc	8,500	24,939								8,500	24,939	31,062	
Link Fund SOL Limited Capita Trojan X Inc	40,138	38,686								40,138	38,686	49,731	
Liontrust Monthly Income Bond B Gross Inc	50,000	50,430								50,000	50,430	39,435	
Lloyds Banking Group	25,000	14,951								25,000	14,951	11,353	
Lyxor Core US Tips ETF Hedged	173	19,293				(173)	(19,293)			-	-	-	
Mayfair Capital Property Income Trust	56,224	50,007								56,224	50,007	47,605	
MI Twentyfour Dynamic Bond I Net	520	56,173								520	56,173	48,395	
Mondi Plc	800	8,184								800	8,184	11,276	
Next	250	12,684								250	12,684	14,515	
Ninety One Diversified Income J2 Inc	50,000	50,093								50,000	50,093	45,105	
Reckitt Benckiser Group	175	6,428								175	6,428	10,070	
Renewables Infrastructure Group	22,000	22,405								22,000	22,405	28,600	
Rio Tinto	500	6,343								500	6,343	28,990	
Shell Plc	1,260	25,468								1,260	25,468	29,308	
Schroder Oriental Income Fund	14,300	26,675								14,300	26,675	36,823	
Schroders	400	11,601						1,952		2,352	11,601	10,255	
Smith & Nephew	1,000	13,086				(1,000)	(13,086)			-	-	-	
SPDR S&P US Dividend Aristocrats ETP GBP	800	14,328								800	14,328	46,108	
Stewart Investors Asia Pacific B Inc	12,000	4,186								12,000	4,186	34,692	
Tesco Plc	4,736	12,792								4,736	12,792	10,618	
Unilever	400	10,052								400	10,052	16,728	
Vodafone Group	6,552	16,619								6,552	16,619	5,519	
Waystone Management c/o Conventum Lyrical VAL US	200	21,232				(200)	(21,232)			-	-	-	
Whitbread	400	12,658								400	12,658	10,280	
TOTAL	625,411	1,174,771	49,466	96,218	(540)	-	(45,415)	(133,095)	1,952	212	630,874	1,138,106	1,290,874
COIF		3,079									3,079		68,429
		<u>1,177,850</u>									<u>1,141,185</u>		<u>1,359,302</u>

Market value b/fwd	1,548,973
Additions	96,218
Disposals	(145,659)
Change in valuation	(140,231)
Market value c/fwd	1,359,302

Appendix 2

JOHN EDDLESTON'S CHARITY PROFIT/(LOSS) ON SALE OF INVESTMENTS For the Year Ended 31 December 2022

	COST	VALUATION	PROCEEDS	COST PROFIT (LOSS)	VALUATION PROFIT (LOSS)
	£	£	£	£	£
Aegon Property Income PAIF B Gross Inc	3,736	2,736	2,673	(1,063)	(63)
AVIVA	-	2,170	2,034	2,034	(136)
CS 1175 FTSE/S&P 500 Defensive Autocall (8.35%) EI	32,500	41,327	43,355	10,855	2,028
Haleon	2,664	2,664	3,173	509	509
Waystone Lyrical US VAL EQ STRAT USD	21,232	31,398	31,043	9,811	(355)
Legal & General	1,395	4,463	4,596	3,201	133
Glaxosmithkline	10,674	10,925	11,045	371	120
Lyxor Core US TIPS ETF Hedged	19,293	20,572	20,302	1,009	(270)
HSBC Holdings	14,518	10,508	9,727	(4,791)	(781)
Easyjet	13,997	6,696	6,143	(7,854)	(553)
Smith & Nephew	13,086	12,200	10,685	(2,401)	(1,515)
	133,095	145,659	144,776	11,681	(883)

Appendix 3

JOHN EDDLESTON'S CHARITY

INCOME AND EXPENDITURE ACCOUNT

For the year ended 31 December 2022

Donations	2022	2021
	£	£
John Eddleston Field Society	23,185	12,955
Mrs T Holland	-	200
Birchley St Mary's School	1,759	505
St Aidan's Primary School	1,759	505
Billing Chapel End School	1,759	505
St Aidan's Church	6,600	-
	<u>35,063</u>	<u>14,670</u>

Appendix 4

JOHN EDDLESTON VICARAGE MONIES
CHARITY NUMBER: 223528

FINANCIAL STATEMENTS
for the year ended 31 December 2022

INCOME AND EXPENDITURE ACCOUNT
for the year ended 31 December 2022

	2022	2021
	£	£
Income		
Investment income	<u>2,043</u>	<u>1,991</u>
Distributions		
Vicarage monies paid to Billinge Schools and St Aidans Parish in absence of Vicar	<u>1,021</u>	<u>6,300</u>

BALANCE SHEET
as at 31 December 2022

	2022	2021
	£	£
Investments		
Charities Official Investment Fund 3,765 Income Shares	<u>3,765</u>	<u>3,765</u>

As at the balance sheet date the investment income received by John Eddleston's Charity and not yet paid to the Vicar of Billinge amounts to £5,807 (2021: £4,785). In the absence of a Vicar these funds are to be donated to various schools and the church in Billinge. During the year £1,021 (2021: £6,300) was paid to Billinge Schools.



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 Approved by the trustees by C Stockley and signed on its behalf by:

Date:31.10.23.....