

The A and J Charitable Trust

England & Wales · Charity number 1058058

Details

Other names	KPR CHARITABLE TRUST, THE MINSTER TRUST
Status	Registered
Legal form	Trust
Registered	1996-09-16
Register	View on the Charity Commission register

Contact

Address	Dixon Wilson Chartered Accountants 22 Chancery Lane London WC2A 1LS
Phone	02076808100
Email	suzannerose@dixonwilson.co.uk

Activities

Objects: TO BENEFIT SUCH CHARITABLE PURPOSES OR CHARITABLE INSTITUTIONS AS THE TRUSTEES IN THEIR ABSOLUTE DISCRETION THINK FIT.

Activities: The object of the A and J Charitable Trust is to benefit such charitable institutions as the trustees in their absolute discretion think fit.

Classification

- **How:** Makes Grants To Organisations
- **What:** General Charitable Purposes
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£589,624	£921,326	£228,962	1
2024-04-05	£837,792	£638,980	£560,664	0
2023-04-05	£1,150,113	£1,004,266	£361,852	0
2022-04-05	£256,325	£388,468	-	-
2021-04-05	£650,120	£304,178	£348,148	0

Trustees

Name	Role	Appointed
SIR ALAN PARKER	Chair	
LADY JANE PARKER		
William Peter Blaise Parker		2025-05-06

The A and J Charitable Trust

England & Wales - Charity number 1058058

Accounts

THE A AND J CHARITABLE TRUST

ANNUAL REPORT AND ACCOUNTS

YEAR ENDED 5 APRIL 2025

THE A AND J CHARITABLE TRUST

I N D E X

Year ended 5 April 2025

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THE A AND J CHARITABLE TRUST

GENERAL INFORMATION

Year ended 5 April 2025

Date established:	17 June 1996
Nature of governing document:	Trust deed
Registered charity number:	1058058
Trustees:	Sir Alan Parker Lady Jane Parker William Parker (appointed on 6 May 2025) Graham Chambers (resigned on 6 May 2025)
Principal office:	Fir Farm Upper Slaughter Cheltenham Glos GL54 2JR
Bankers:	C. Hoare & Co. 37 Fleet Street London EC4P 4DQ
Independent Examiner:	Andrew Thomas ACA Nyman Libson Paul LLP 124 Finchley Road London NW3 5JS

THE A AND J CHARITABLE TRUST

REPORT OF THE TRUSTEES

Year ended 5 April 2025

This is the annual report of The A and J Charitable Trust ("the Trust"), for the year ended 5 April 2025.

Report of the trustees for the year ended April 2025

The Trustees present their annual report and accounts of the Trust for the year ended 5 April 2025. The financial statements have been prepared in accordance with the accounting policies set out in note 1 of the financial statements and with the 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).

Structure, governance and management

The Trust is governed by the trust deed which was established on 17 June 1996 (and under which the original investment was irrevocably devoted to the charity). The Trust was entered on the Register of Charities for England and Wales on 16 September 1996 under charity number 1058058.

The names of the trustees who served throughout the year are shown in the 'General Information' section on page 2. Since the year end, Graham Chambers has been replaced as trustee by William Parker on 6 May 2025. The power of appointing new trustees is vested in any of the trustees mentioned above, during their lifetime or until he/she shall in writing renounce this power. Recruitment procedures are at the discretion of The A and J Charitable Trust.

All trustees give of their time freely and no trustee remuneration was paid in the year.

The trustees agree the broad strategy and areas of activity for the Trust, including grant-making, risk management, reserves, and performance. The Trust does not actively fund-raise, and it is not the intention of the trustees to seek or accept donations other than from Sir Alan Parker, although the governing document allows them to do so. The trustees seek to continue the philanthropic work desired by Sir Alan Parker and Lady Jane Parker, and Sir Alan Parker is committed to provide donations to the charity for the foreseeable future in order to achieve this. All donations to the Trust since its inception have been made by Sir Alan Parker.

Grant-making policy

The policy is to apply the income of the Trust in accordance with its principal objects. The day-to-day administration of grants and the financial affairs of the Trust are handled by the administrator Catherine Garrod, the executive assistant of Sir Alan Parker. From time to time the Trust receives requests by post and email for grants from charitable institutions. These are received by the Trust's accountants and passed on to the trustees, who discuss these throughout the year and decide whether to donate. Once grants are made to the charitable institutions they are not monitored.

Risk management

The major risks to which the Trust is exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks. The main risk to the Trust is that Sir Alan Parker will reduce the levels of funding going forward, or that donation agreements are entered into by the Trust for which they subsequently cannot meet as Sir Alan Parker refuses or is unable to provide the funds to meet the obligation. To manage these risks, the Trust does not enter into donation agreements unless it already has sufficient cash reserves in place in order to meet its obligations as they fall due.

Objectives and activities

The objective of the Trust is to benefit such charitable purposes or charitable institutions as the trustees in their absolute discretion think fit. The Trust's main activity to further its charitable purposes is through grant making.

THE A AND J CHARITABLE TRUST

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Year ended 5 April 2025

The Trust serves a variety of causes, in line with public interest. The recipient charitable institutions are listed in the notes to these financial statements. These donations are provided to the charities to expend as they see fit. They do not consider grants to people or organisations who apply speculatively. The trust also has a policy of not responding to any correspondence unless it relates to grants it has agreed to make or to the general management of the Trust.

The trustees, having regard to the Public benefit guidance published by the Charity Commission in accordance with section 17 of the Charities Act 2011, consider that the purpose and activities of the Trust satisfy the requirements of the public benefit test set out in section 4 of the same act.

Achievements and performance

The financial performance of the Trust is fully dependent on the donations it receives from Sir Alan Parker. As the level of donations into the Trust, and the level of grant funding from the Trust are decided at the discretion of the Trustees, this mitigates the issue of the Trust not having sufficient reserves to meet its funding requirements.

During the year the Trust made significant donations to fund the expenditure of 'Celebration Day', a commemorative day designed to encourage people to take time out to remember and celebrate the lives of those who have died. The project was set up by, among others, Sir Alan Parker, a trustee of this trust. The donations provided by the Trust have helped fund a nationwide marketing campaign and website, as well as paying for administration staff.

In addition to this, the Trust has continued to support a number of other charitable institutions that benefit the public, including the following:

- Missing Salmon Alliance – Researching salmon populations to try and arrest and reverse the decline in wild salmon numbers.
- River Action – Their mission is to improve the health of rivers in the UK and reverse the damage caused by pollution and over-abstraction.
- Sustainable Food Trust – They work to accelerate the transition to more sustainable food and farming systems that nourish the health of both people and planet.

There have been no external factors, either positive or negative, which has impacted upon the achievements of the charity.

Financial review

The accounts are set out on pages 7 to 14.

During the accounting period 6 April 2024 to 5 April 2025, The A and J Charitable Trust received income totalling £589,624 (2024 - £837,792), which took the form of donations, gift aid receivable, HMRC repayment interest and bank interest received. The trustees made charitable donations to 15 charitable institutions totalling £441,250 (2024 - 12 charitable institutions totalling £159,646). The Trust also made contributions of £427,608 (2024 - £465,487) to fund activities for the public benefit as follows:

- Celebration Day – Helping fund the annual Celebration Day event.
- March for Clean Water – An event held in London to petition the UK government for increased clean water access in the UK.
- Mooshi Film Project – A short activism film regarding the refugee crisis.

The Trust consists of an unrestricted fund only. The charitable grants made by the Trust, as well as its running costs, are met by the unrestricted fund. Donations into the Trust from the trustees are included within the unrestricted fund so that the Trust can meet its running costs as they arise.

At the year end the Trust held funds of £228,962 (2024 - £560,664), wholly relating to the unrestricted fund. Reserves are held to meet the future grant funding requirements of the Trust.

THE A AND J CHARITABLE TRUST

REPORT OF THE TRUSTEES (continued)

Year ended 5 April 2025

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards. The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Plans for future periods

The charity aims to continue to provide grant funding to a variety of charitable institutions at a similar level to previous years in furtherance of its charitable objectives.

Signed:  (on behalf of the trustees)

Name: LADY JANE PARKER

Date: 1/27/2026

THE A AND J CHARITABLE TRUST

I N D E P E N D E N T E X A M I N E R ' S R E P O R T

Year ended 5 April 2025

Independent examiner's report to the Trustees of The A and J Charitable Trust

I report to the Trustees on my examination of the accounts of The A and J Charitable Trust for the year ended 5 April 2025 which are set out on pages 7 to 14.

This report is made solely to the charity's Trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity, the charity's members as a body and the charity's Trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

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 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act. I am qualified to undertake the examination by being a member of the Institute of Chartered Accountants in England and Wales.

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.
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.



Andrew Thomas ACA
Nyman Lisbon Paul LLP
124 Finchley Road
London
28 January 2026

THE A AND J CHARITABLE TRUST

S T A T E M E N T O F F I N A N C I A L A C T I V I T I E S

Year ended 5 April 2025

		Unrestricted Fund	Unrestricted Fund
	Note	Total 2025 £	Total 2024 £
Income and endowments from:			
Donations and legacies			
Donations		459,228	670,000
Gift aid received		112,556	167,500
HMRC repayment interest		16,571	-
Investments			
Interest receivable		1,269	292
Total income and endowments		<u>589,624</u>	<u>837,792</u>
Expenditure on:			
Charitable activities	3	(921,326)	(638,980)
Total expenditure		<u>(921,326)</u>	<u>(638,980)</u>
Net income and movement in funds		<u>(331,702)</u>	<u>198,812</u>
Reconciliation of funds:			
Total funds brought forward at 6 April 2024	8	560,664	361,852
Total funds carried forward at 5 April 2025	8	<u>228,962</u>	<u>560,664</u>

THE A AND J CHARITABLE TRUST

BALANCE SHEET

As at 5 April 2025

	Note	2025 £	2024 £
Current assets			
Debtors	5	114,806	578,772
Cash at bank		122,346	3,282
		<u>237,152</u>	<u>582,054</u>
Liabilities:			
Creditors: amounts falling due within one year	6	(8,190)	(21,390)
Net current liabilities		<u>(8,190)</u>	<u>(21,390)</u>
Total assets less current liabilities		228,962	560,664
Net assets		<u>228,962</u>	<u>560,664</u>
The funds of the charity:			
Unrestricted funds		228,962	560,664
		<u>228,962</u>	<u>560,664</u>

The financial statements on pages 7 to 14 were approved by the Trustees on
and were signed on their behalf by:-

2026

Jane Parker

1/27/2026

LADY JANE PARKER (on behalf of the Trustees)

THE A AND J CHARITABLE TRUST**S T A T E M E N T O F C A S H F L O W S****Year ended 5 April 2025**

	Note	Total 2025 £	Total 2024 £
Net cash provided by/(used in) operating activities	10	119,064	(42,419)
Change in cash and cash equivalents in the year		119,064	(42,419)
Cash and cash equivalents brought forward		3,282	45,701
Cash and cash equivalents carried forward		122,346	3,282

THE A AND J CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

Year ended 5 April 2025

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The financial statements are denominated in Sterling and rounded to the nearest £.

The Trust constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The Trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern for the next 12 months and the foreseeable future based on the expectation that the Trustees will continue to fund the Trust to meet its funding requirements.

(b) Fund accounting policy

The charitable grants made by the charity, as well as the charity's running costs, are met by the unrestricted fund. Donations into the charity from the Trustees are included within the unrestricted fund so that the charity can meet its running costs as they arise.

(c) Incoming resources

All income is recognised in the statement of financial activities when the Trust has entitlement to the income, it is probable that the income will be received and the amount of the income can be measured reliably.

Gifts from the settlor are recognised once the settlor has notified the charity of the intention to donate, receipt is probable, and the income can be measured reliably.

(d) Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Trust to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Grants payable are recognised once the charity has a constructive obligation to pay them, it is probable that settlement will be made and the amount of the obligation can be measured reliably. This is accrued once the recipient has been notified of the grant award.

Support costs have been allocated to the various types of grant funded activity in direct proportion to the level of grants provided.

THE A AND J CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

Year ended 5 April 2025

2. Prior period financial activities by fund

	Unrestricted Fund Total 2024 £
Income and endowments from:	
Donations and legacies	
Donations	670,000
Gift aid receivable	167,500
Investments	
Interest receivable	292
Total income and endowments	837,792
Expenditure on:	
Charitable activities	(638,980)
Total expenditure	(638,980)
Net expenditure and movement in funds	198,812
Reconciliation of funds:	
Total funds brought forward at 6 April 2023	361,852
Total funds carried forward at 5 April 2024	560,664

3. Analysis of charitable expenditure

The charity undertakes its charitable activities through grant making and awarded grants to a number of charitable institutions and other charitable projects in furtherance of its charitable activities.

	Grant funded activity £	Support costs £	Total 2025 £	Total 2024 £
Funded from unrestricted funds:				
Humanitarian aid and child welfare	39,500	2,385	41,885	8,326
Community Projects	361,905	21,854	383,759	502,885
Education and the Arts	64,000	3,865	67,865	20,443
Medical care	25,000	1,510	26,510	45,997
Environmental sustainability	378,453	22,854	401,307	61,329
Total	868,858	52,468	921,326	638,980

(continued)

THE A AND J CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

Year ended 5 April 2025

3. Analysis of charitable expenditure (continued)	2025 £	2024 £
Analysis of support costs		
Wages and salaries	37,955	-
Governance costs	14,100	13,350
Bank charges	413	497
	<u>52,468</u>	<u>13,847</u>
Governance costs		
Fees paid to the independent examiner's firm	<u>2,700</u>	<u>2,700</u>
Accountancy fees payable to the independent examiner's firm as follows:		
- Examination	<u>2,700</u>	<u>2,700</u>
	<u>2,700</u>	<u>2,700</u>
Donations to institutions:		
Art Workers Guild	10,000	-
Children On The Edge	500	-
Comic Relief	-	8,146
Dragon School Trust	10,000	10,000
Lifescape Project	1,000	-
Magic Breakfast	5,000	-
North Cotswold Foodbank	4,000	-
Oxford Hospitals	-	45,000
Pasture for Life	-	5,000
Population Matters	-	5,000
Soil Association	10,000	-
St Peter's PCC	-	1,500
Sustainable Food Trust	100,000	-
The Arnold Foundation for Rugby School	-	5,000
The Branch Trust	-	10,000
The Duke of Edinburgh Commonwealth Study Conference	42,000	-
The Gloucestershire Society	-	5,000
The Iuventas Foundation	-	5,000
The Missing Salmon Alliance	50,000	50,000
The Wheelyboat Trust	-	10,000
The Queens Club Foundation	250	-
Rivers Action	180,000	-
Rugby School	2,000	-
University of Oxford	25,000	-
Upper Slaughter Parish Council	1,500	-
	<u>441,250</u>	<u>159,646</u>

During the year the charity also made contributions of £427,608 (2024 - £465,487) to help fund a number of projects for the public benefit, but which are not recognised charitable institutions.

THE A AND J CHARITABLE TRUST**NOTES TO THE FINANCIAL STATEMENTS****Year ended 5 April 2025****4. Staff costs and numbers**

Analysis of wages and salaries	2025	2024
	£	£
Wages and salaries	22,267	-
Payroll taxes	14,661	-
Defined contribution pension schemes	1,027	-
	<u>37,955</u>	<u>578,772</u>

The average number of employees for the year ended 5 April 2025 was one (2024 – none).

There were no employees in the year who received emoluments above £60,000 (2024 – none).

The Trustees were the only key management personnel who provided their services in the year, and they received no remuneration for their services (2024 – £nil).

5. Debtors: amounts falling due within one year	2025	2024
	£	£
Gift aid receivable	114,806	578,772
	<u>114,806</u>	<u>578,772</u>

6. Creditors: amounts falling due within one year	2025	2024
	£	£
Accruals	6,390	12,990
Professional fees payable	1,800	8,400
	<u>8,190</u>	<u>21,390</u>

7. Trustees' remuneration and expenses

The Trustees did not receive any remuneration or reimbursement of expenses during the year (2024 – none).

8. Analysis of charitable funds

	2025	2024
	£	£
Unrestricted funds		
Balance brought forward	560,664	361,852
Income	589,624	837,792
Expenditure	(921,326)	(638,980)
Balance carried forward	<u>228,962</u>	<u>560,664</u>

THE A AND J CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

Year ended 5 April 2025

9. Related party transactions

The aggregate donations received from Sir Alan Parker (a trustee of this charity) without conditions during the year were £459,228 (2024 - £670,000).

During the year, Jessica Parker, daughter of Sir Alan Parker (a trustee of this charity) has received payments from the trust totalling £88,667 (2024 - £56,000) in exchange for services provided in relation to organising events held in connection with Celebration Day.

During the year, the Charity made a donation of £42,000 to HRH The Duke of Edinburgh's Commonwealth Study Conference (2024 - £nil), a registered charity in which Sir Alan Parker, a trustee of this Charity, also serves as a trustee.

During the year, the Charity also made a donation of £100,000 to The Sustainable Food Trust (2024 - £nil), a registered charity in which Lady Jane Parker, a trustee of this Charity, also serves as a trustee.

10. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	2024 £
Net movement in funds	(331,702)	198,812
Decrease/(increase) in debtors	463,966	(167,501)
(Decrease)/increase in creditors	(13,200)	(73,730)
Net cash provided by/(used in) operating activities	<u>119,064</u>	<u>(42,419)</u>

11. Reconciliation of net debt

	2025 £	2024 £
Cash balances at 6 April 2024 / 2023	3,282	45,701
Cash flows for the year	119,064	(42,419)
Cash balances at 5 April 2025 / 2024	<u>122,346</u>	<u>3,282</u>

The A and J Charitable Trust

England & Wales - Charity number 1058058

Accounts

THE A AND J CHARITABLE TRUST

ANNUAL REPORT AND ACCOUNTS

YEAR ENDED 5 APRIL 2024

THE A AND J CHARITABLE TRUST

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Year ended 5 April 2024

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THE A AND J CHARITABLE TRUST

GENERAL INFORMATION

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Nature of governing document:	Trust deed
Registered charity number:	1058058
Trustees:	Sir Alan Parker Lady Jane Parker Graham Chambers
Principal office:	Fir Farm Upper Slaughter Cheltenham Glos GL54 2JR
Bankers:	Coutts & Co 440 Strand London WC2R 0QS C. Hoare & Co. 37 Fleet Street London EC4P 4DQ
Independent Examiner:	Andrew Thomas Nyman Libson Paul LLP 124 Finchley Road London NW3 5JS

THE A AND J CHARITABLE TRUST

REPORT OF THE TRUSTEES

Year ended 5 April 2024

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The policy is to apply the income of the Trust in accordance with its principal objects. The day-to-day administration of grants and the financial affairs of the Trust are handled by the administrator Catherine Garrod, the executive assistant of Sir Alan Parker. From time to time the Trust receives requests by post and email for grants from charitable institutions. These are received by the Trust's accountants and passed on to the trustees, who discuss these throughout the year and decide whether to donate. Once grants are made to the charitable institutions they are not monitored.

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During the year the Trust made significant donations to fund the expenditure of 'Celebration Day', a commemorative day designed to encourage people to take time out to remember and celebrate the lives of those who have died. The project was set up by, among others, Sir Alan Parker, a trustee of this trust. The donations provided by the Trust have helped fund a nationwide marketing campaign and website, as well as paying for administration staff.

In addition to this, the Trust has continued to support a number of other charitable institutions that benefit the public, including the following:

- Missing Salmon Alliance – Researching salmon populations to try and arrest and reverse the decline in wild salmon numbers.
- Pasture for Life – Restoring ecosystems and implementing positive change into our food and farming systems.
- The Wheelyboat Trust – Providing disabled people with access to activities such as powerboating, nature watching and angling.

There have been no external factors, either positive or negative, which has impacted upon the achievements of the charity.

Financial review

The accounts are set out on pages 7 to 14.

During the accounting period 6 April 2023 to 5 April 2024, The A and J Charitable Trust received income totalling £837,792 (2023 - £1,150,113), which took the form of donations, gift aid receivable and bank interest received. The trustees made charitable donations to 12 charitable institutions totalling £159,646 (2023 - 16 charitable institutions totalling £185,560). The Trust also made contributions of £465,487 (2023 - £805,951) to the 'Celebration Day' project, the activities of which have been included above.

The Trust consists of an unrestricted fund only. The charitable grants made by the Trust, as well as its running costs, are met by the unrestricted fund. Donations into the Trust from the trustees are included within the unrestricted fund so that the Trust can meet its running costs as they arise.

At the year end the Trust held funds of £560,664 (2023 - £361,852), wholly relating to the unrestricted fund.

Reserves are held to meet the future grant funding requirements of the Trust.

THE A AND J CHARITABLE TRUST

R E P O R T O F T H E T R U S T E E S (c o n t i n u e d)

Year ended 5 April 2024

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards. The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Plans for future periods

The charity aims to continue to provide grant funding to a variety of charitable institutions at a similar level to previous years in furtherance of its charitable objectives.

Signed:  (on behalf of the trustees)

Name: LADY JANE PARKER

Date: 1/22/2025

THE A AND J CHARITABLE TRUST

I N D E P E N D E N T E X A M I N E R ' S R E P O R T

Year ended 5 April 2024

Independent examiner's report to the Trustees of The A and J Charitable Trust

I report to the Trustees on my examination of the accounts of The A and J Charitable Trust for the year ended 5 April 2024 which are set out on pages 7 to 14.

This report is made solely to the charity's Trustees, as a body, in accordance with section 154 of the Charities Act 2011. My independent examiner's work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity, the charity's members as a body and the charity's Trustees as a body for my independent examiner's work, for this report, or for the opinions I have formed.

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 2011 Act and in carrying out my examination I have followed all the 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.

Andrew Thomas
Nyman Lisbon Paul LLP
124 Finchley Road
London

THE A AND J CHARITABLE TRUST

S T A T E M E N T O F F I N A N C I A L A C T I V I T I E S

Year ended 5 April 2024

	Note	Total 2024 £	Total 2023 £
Income and endowments from:			
Donations and legacies			
Donations		670,000	920,004
Gift aid received		167,500	230,001
Investments			
Interest receivable		292	108
Total income and endowments		<u>837,792</u>	<u>1,150,113</u>
Expenditure on:			
Charitable activities	3	(638,980)	(1,004,266)
Total expenditure		<u>(638,980)</u>	<u>(1,004,266)</u>
Net income and movement in funds		<u>198,812</u>	<u>145,847</u>
Reconciliation of funds:			
Total funds brought forward at 6 April 2023	8	361,852	216,005
Total funds carried forward at 5 April 2024	8	<u>560,664</u>	<u>361,852</u>

THE A AND J CHARITABLE TRUST

B A L A N C E S H E E T

As at 5 April 2024

	Note	2024 £	2023 £
Current assets			
Debtors	5	578,772	411,271
Cash at bank		3,282	45,701
		<u>582,054</u>	<u>456,972</u>
Liabilities:			
Creditors: amounts falling due within one year	6	(21,390)	(95,120)
Net current liabilities		<u>(21,390)</u>	<u>(95,120)</u>
Total assets less current liabilities		560,664	361,852
Net assets		<u>560,664</u>	<u>361,852</u>
The funds of the charity:			
Unrestricted funds		560,664	361,852
		<u>560,664</u>	<u>361,852</u>

The financial statements on pages 7 to 14 were approved by the Trustees on 22 January
and were signed on their behalf by:-

2025



LADY JANE PARKER (on behalf of the Trustees)

THE A AND J CHARITABLE TRUST

S T A T E M E N T O F C A S H F L O W S

Year ended 5 April 2024

	Note	Total 2024 £	Total 2023 £
Net cash (used in)/provided by operating activities	10	<u>(42,419)</u>	<u>5,926</u>
Change in cash and cash equivalents in the year		(42,419)	5,926
Cash and cash equivalents brought forward		<u>45,701</u>	<u>39,775</u>
Cash and cash equivalents carried forward		<u>3,282</u>	<u>45,701</u>

THE A AND J CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

Year ended 5 April 2024

1. Accounting Policies

(a) Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The financial statements are denominated in Sterling and rounded to the nearest £.

The Trust constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The Trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern for the next 12 months and the foreseeable future based on the expectation that the Trustees will continue to fund the Trust to meet its funding requirements.

(b) Fund accounting policy

The charitable grants made by the charity, as well as the charity's running costs, are met by the unrestricted fund. Donations into the charity from the Trustees are included within the unrestricted fund so that the charity can meet its running costs as they arise.

(c) Incoming resources

All income is recognised in the statement of financial activities when the Trust has entitlement to the income, it is probable that the income will be received and the amount of the income can be measured reliably.

Gifts from the settlor are recognised once the settlor has notified the charity of the intention to donate, receipt is probable, and the income can be measured reliably.

(d) Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Trust to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Grants payable are recognised once the charity has a constructive obligation to pay them, it is probable that settlement will be made and the amount of the obligation can be measured reliably. This is accrued once the recipient has been notified of the grant award.

Support costs have been allocated to the various types of grant funded activity in direct proportion to the level of grants provided.

THE A AND J CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

Year ended 5 April 2024

2. Prior period financial activities by fund	Total 2023 £
Income and endowments from:	
Donations and legacies	
Donations	920,004
Gift aid receivable	230,001
Investments	
Interest receivable	108
Total income and endowments	1,150,113
Expenditure on:	
Charitable activities	(1,004,266)
Total expenditure	(1,004,266)
Net expenditure and movement in funds	145,847
Reconciliation of funds:	
Total funds brought forward at 6 April 2022	216,005
Total funds carried forward at 5 April 2023	361,852

3. Analysis of charitable expenditure

The charity undertakes its charitable activities through grant making and awarded grants to a number of charitable institutions and other charitable projects in furtherance of its charitable activities.

	Grant funded activity £	Support costs £	Total 2024 £	Total 2023 £
Funded from unrestricted funds:				
Humanitarian aid and child welfare	8,146	180	8,326	25,381
Community Projects	491,987	10,898	502,885	832,019
Education and the Arts	20,000	443	20,443	30,386
Medical care	45,000	997	45,997	15,193
Environmental sustainability	60,000	1,329	61,329	101,287
Total	625,133	13,847	638,980	1,004,266

(continued)

THE A AND J CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

Year ended 5 April 2024

3. Analysis of charitable expenditure (continued)	2024 £	2023 £
Analysis of support costs		
Governance costs	13,350	12,004
Bank charges	497	753
	<u>13,847</u>	<u>12,757</u>
Governance costs		
Fees paid to the independent examiner's/auditor's firm	<u>2,700</u>	<u>6,600</u>
Accountancy fees payable to the independent examiner's/auditor's firm as follows:		
- Audit	-	6,600
- Examination	<u>2,700</u>	-
	<u>2,700</u>	<u>6,600</u>
Donations to institutions:		
Breast Cancer Now	-	10,000
Comic Relief	8,146	-
Dragon School Trust	10,000	10,000
Football Journeys	-	10,000
Gloucestershire Health Services	-	5,000
North Cotswold Foodbank	-	2,000
Oscar India Ltd	-	10,000
Oxford Hospitals	45,000	-
Pasture for Life	5,000	-
Pesticide Action Network	-	10,000
Population Matters	5,000	10,000
St Peter's PCC	1,500	1,500
Stow on The Wold Rugby Club	-	2,000
Sustainable Food Trust	-	20,000
The Arnold Foundation for Rugby School	5,000	-
The Branch Trust	10,000	10,000
The Friends of Kurland	-	15,000
The Gloucestershire Society	5,000	-
The Iuventas Foundation	5,000	-
The Missing Salmon Alliance	50,000	50,000
The Resurgence Trust	-	10,000
The Wheelyboat Trust	10,000	-
Ukrainian Patriot	-	10,060
	<u>159,646</u>	<u>185,560</u>

During the year the charity also made contributions of £465,487 (2023 - £805,951) to help fund the annual Celebration Day event, which is not a recognised charitable institution.

THE A AND J CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

Year ended 5 April 2024

4. Staff costs and numbers

The average number of employees for the year ended 5 April 2024 was nil (2023 – nil).

5. Debtors: amounts falling due within one year	2024 £	2023 £
Gift aid receivable	578,772	411,271
	<u>578,772</u>	<u>411,271</u>

6. Creditors: amounts falling due within one year

Accruals	12,990	8,040
Professional fees payable	8,400	-
Trade creditors	-	87,080
	<u>21,390</u>	<u>95,120</u>

7. Trustees' remuneration and expenses

The Trustees did not receive any remuneration or reimbursement of expenses during the year (2023 – none).

8. Analysis of charitable funds

	2024 £	2023 £
Unrestricted funds		
Balance brought forward	361,852	216,005
Income	837,792	1,150,113
Expenditure	(638,980)	(1,004,266)
Balance carried forward	<u>560,644</u>	<u>361,852</u>

9. Related party transactions

The aggregate donations received from Sir Alan Parker (a trustee of this charity) without conditions during the year were £670,000 (2023 - £920,004).

During the year, Jessica Parker, daughter of Sir Alan Parker (a trustee of this charity) has received payments from the trust totalling £56,000 (2023 - £nil) in exchange for services provided in relation to organising events held in connection with Celebration Day.

THE A AND J CHARITABLE TRUST**NOTES TO THE FINANCIAL STATEMENTS****Year ended 5 April 2024****10. Reconciliation of net movement in funds to net cash flow from operating activities**

	2024	2023
	£	£
Net movement in funds	198,812	145,847
Increase in debtors	(167,501)	(230,001)
(Decrease)/increase in creditors	(73,730)	90,080
Net cash (used in)/provided by operating activities	<u>(42,419)</u>	<u>5,926</u>

11. Reconciliation of net debt

	2024	2023
	£	£
Cash balances at 6 April 2023 / 2022	45,701	39,775
Cash flows for the year	(42,419)	5,926
Cash balances at 5 April 2024 / 2023	<u>3,282</u>	<u>45,701</u>

The A and J Charitable Trust

England & Wales - Charity number 1058058

Accounts

THE A AND J CHARITABLE TRUST

ANNUAL REPORT AND ACCOUNTS

YEAR ENDED 5 APRIL 2023

THE A AND J CHARITABLE TRUST

I N D E X

Year ended 5 April 2023

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THE A AND J CHARITABLE TRUST

GENERAL INFORMATION

Year ended 5 April 2023

Date established:	17 June 1996
Nature of governing document:	Trust deed
Registered charity number:	1058058
Trustees:	Sir Alan Parker Lady Jane Parker Graham Chambers
Principal office:	Fir Farm Upper Slaughter Cheltenham Glos GL54 2JR
Bankers:	Coutts & Co 440 Strand London WC2R 0QS C. Hoare & Co. 37 Fleet Street London EC4P 4DQ
Auditors:	Nyman Libson Paul LLP 124 Finchley Road London NW3 5JS

THE A AND J CHARITABLE TRUST

REPORT OF THE TRUSTEES

Year ended 5 April 2023

This is the annual report of The A and J Charitable Trust, for the year ended 5 April 2023.

Report of the trustees for the year ended April 2023

The Trustees present their annual report and accounts of the charity for the year ended 5 April 2023. The financial statements have been prepared in accordance with the accounting policies set out in note 1 of the financial statements and with the 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).

Structure, governance and management

The charity is governed by the trust deed which was established on 17 June 1996 (and under which the original investment was irrevocably devoted to the charity). The charity was entered on the Register of Charities for England and Wales on 16 September 1996 under charity number 1058058.

The names of the trustees who served throughout the year are shown in the 'General Information' section on page 2. The power of appointing new trustees is vested in any of the trustees mentioned above, during their lifetime or until he/she shall in writing renounce this power. Recruitment procedures are at the discretion of The A and J Charitable Trust.

All trustees give of their time freely and no trustee remuneration was paid in the year.

The trustees agree the broad strategy and areas of activity for the trust, including grant-making, risk management, reserves, and performance. The trust does not actively fund-raise, and it is not the intention of the trustees to seek or accept donations other than from Sir Alan Parker, although the governing document allows them to do so. The trustees seek to continue the philanthropic work desired by Sir Alan Parker and Lady Jane Parker, and Sir Alan Parker is committed to provide donations to the charity for the foreseeable future in order to achieve this. All donations to the charity since its inception have been made by Sir Alan Parker.

Grant-making policy

The policy is to apply the income of The Trust in accordance with its principal objects. The day-to-day administration of grants and the financial affairs of the charity are handled by the administrator Catherine Garrod, the executive assistant of Sir Alan Parker. From time to time the trust receives requests by post and email for grants from charitable institutions. These are received by the trust's accountants and passed on to the trustees, who discuss these throughout the year and decide whether to donate. Once grants are made to the charitable institutions they are not monitored.

Risk management

The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks. The main risk to the charity is that Sir Alan Parker will reduce the levels of funding going forward, or that donation agreements are entered into by the charity for which they subsequently cannot meet as Sir Alan Parker refuses or is unable to provide the funds to meet the obligation. To manage these risks, the charity does not enter into donation agreements unless it already has sufficient cash reserves in place in order to meet its obligations as they fall due.

Objectives and activities

The objective of the Trust is to benefit such charitable purposes or charitable institutions as the trustees in their absolute discretion think fit. The Trust's main activity to further its charitable purposes is through grant making.

The Trust serves a variety of causes, in line with public interest. The recipient charitable institutions are listed in the notes to these financial statements. These donations are provided to the charities to expend as they see fit. They do not consider grants to people or organisations who apply speculatively. The trust also has a policy of not responding to any correspondence unless it relates to grants it has agreed to make or to the general management

THE A AND J CHARITABLE TRUST

REPORT OF THE TRUSTEES

Year ended 5 April 2023

of the trust.

The trustees, having regard to the Public benefit guidance published by the Charity Commission in accordance with section 17 of the Charities Act 2011, consider that the purpose and activities of the charity satisfy the requirements of the public benefit test set out in section 4 of the same act.

Achievements and performance

The financial performance of the Trust is fully dependent on the donations it receives from Sir Alan Parker. As the level of donations into the Trust, and the level of grant funding from the charity are decided at the discretion of the Trustees, this mitigates the issue of the Trust not having sufficient reserves to meet its funding requirements.

During the year the charity made significant donations to fund the expenditure of 'Celebration Day', a commemorative day designed to encourage people to take time out to remember and celebrate the lives of those who have died. The project was set up by, among others, Sir Alan Parker, a trustee of this charity. The donations provided by this charity have helped fund a nationwide marketing campaign and website, as well as paying for administration staff.

In addition to this, the charity has continued to support a number of other charitable institutions that benefit the public, including the following:

- Missing Salmon Alliance – Researching salmon populations to try and arrest and reverse the decline in wild salmon numbers.
- Sustainable Food Trust – Supporting their campaign for the promotion of local abattoirs across the UK to support sustainable, local and high welfare meat production.
- Ukrainian Patriot – Provision of aid packages to the frontline in Ukraine to support the war effort.

There have been no external factors, either positive or negative, which has impacted upon the achievements of the charity.

Financial review

The accounts are set out on pages 10 to 17.

During the accounting period 6 April 2022 to 5 April 2023, The A and J Charitable Trust received income totalling £1,150,113 (2022 - £256,325), which took the form of donations, gift aid receivable and bank interest received. The Trustees made charitable donations to 16 charitable institutions totalling £185,560 (2022 - 20 charitable institutions totalling £366,457). The charity also made contributions of £805,951 (2022 - £18,000) to the 'Celebration Day' project, the activities of which have been included above.

The charity consists of an unrestricted fund only. The charitable grants made by the charity, as well as the charity's running costs, are met by the unrestricted fund. Donations into the charity from the Trustees are included within the unrestricted fund so that the charity can meet its running costs as they arise.

At the year end the charity held funds of £361,852 (2022 - £216,005), wholly relating to the unrestricted fund.

Reserves are held to meet the future grant funding requirements of the charity.

Trustees' responsibilities in relation to the financial statements

The trustees are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards. The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

THE A AND J CHARITABLE TRUST

REPORT OF THE TRUSTEES (continued)

Year ended 5 April 2023

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records which disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Plans for future periods

The charity aims to continue to provide grant funding to a variety of charitable institutions at a similar level to previous years in furtherance of its charitable objectives.

Signed: 
Name: LADY JANE PARKER
Date: 7/24/2024

(on behalf of the trustees)

THE A AND J CHARITABLE TRUST

INDEPENDENT AUDITOR'S REPORT

Year ended 5 April 2023

Opinion

We have audited the financial statements of the A and J Charitable Trust (the 'charity') for the year ended 5 April 2023 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 5 April 2023 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and Applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the Annual Report other than the financial statements and our Auditors' Report thereon. The Trustees are responsible for the other information contained within the Annual Report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated.

THE A AND J CHARITABLE TRUST

I N D E P E N D E N T A U D I T O R ' S R E P O R T

Year ended 5 April 2023

If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Charities Act 2011

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters in relation to which Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the Trustees were not entitled to prepare the financial statements in accordance with the small charities regime and take advantage of the small charities' exemptions in preparing the Trustees' Report and from the requirement to prepare a Strategic Report.

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, the Trustees (who are also the directors of the charity for the purposes of charity law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

THE A AND J CHARITABLE TRUST

INDEPENDENT AUDITOR'S REPORT

Year ended 5 April 2023

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and noncompliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified having obtained and reviewed the Charity's documentation of their policies and procedures relating to:
 - identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud
 - the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
 - the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in relation to timing of income recognition. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the Charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Charities Act.

In addition, we considered other laws and regulations that could have an effect on the charity and result in the imposition of financial or other penalties and litigation. Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the directors and other management and inspection of regulatory and legal correspondence, if any. These limited procedures did not identify actual or suspected non-compliance.

All matters in relation to non-compliance with laws and regulations and potential fraud risks were communicated to all members of the engagement team and we remained alert to any indications of non-compliance throughout the audit.

Our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerning actual and potential litigation and claims;
- assessing the appropriateness and where appropriate with third parties concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- in addressing the risk of fraud through management override of controls, reviewing the appropriateness of adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the business rationale of any significant transactions that are unusual or outside the normal

THE A AND J CHARITABLE TRUST

INDEPENDENT AUDITOR'S REPORT

Year ended 5 April 2023

course of business.

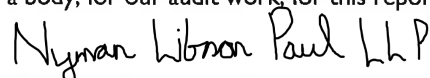
We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' Report.

Use of our report

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its members, as a body, for our audit work, for this report, or for the opinions we have formed.



Nyman Libson Paul LLP

Chartered Accountants

124 Finchley Road

London

NW3 5JS

Date: 27 July 2024

Nyman Libson Paul LLP are eligible to act as auditors in terms of section 1212 of the Companies Act 2006

THE A AND J CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES

Year ended 5 April 2023

	Note	Total 2023 £	Total 2022 £
Income and endowments from:			
Donations and legacies			
Donations		920,004	205,000
Gift aid received		230,001	51,250
Investments			
Interest receivable		108	75
Total income and endowments		<u>1,150,113</u>	<u>256,325</u>
Expenditure on:			
Charitable activities	3	(1,004,266)	(388,468)
Total expenditure		<u>(1,004,266)</u>	<u>(388,468)</u>
Net income/(expenditure) and movement in funds		<u>145,847</u>	<u>(132,143)</u>
Reconciliation of funds:			
Total funds brought forward at 6 April 2022	8	216,005	348,148
Total funds carried forward at 5 April 2023	8	<u>361,852</u>	<u>216,005</u>

THE A AND J CHARITABLE TRUST

BALANCE SHEET

As at 5 April 2023

	Note	2023 £	2022 £
Current assets			
Debtors	5	411,271	181,270
Cash at bank		45,701	39,775
		<u>456,972</u>	<u>221,045</u>
Liabilities:			
Creditors: amounts falling due within one year	6	(95,120)	(5,040)
Net current liabilities		<u>(95,120)</u>	<u>(5,040)</u>
Total assets less current liabilities		<u>361,852</u>	<u>216,005</u>
Net assets		<u>361,852</u>	<u>216,005</u>
The funds of the charity:			
Unrestricted funds		<u>361,852</u>	<u>216,005</u>
		<u>361,852</u>	<u>216,005</u>

The financial statements on pages 10 to 17 were approved by the Trustees on
were signed on their behalf by:-

24 July

2024 and

Jane Parker

LADY JANE PARKER (on behalf of the Trustees)

THE A AND J CHARITABLE TRUST**STATEMENT OF CASH FLOWS****Year ended 5 April 2023**

	Note	Total 2023 £	Total 2022 £
Net cash provided by/(used in) operating activities	10	<u>5,926</u>	<u>(167,768)</u>
Change in cash and cash equivalents in the year		5,926	(167,768)
Cash and cash equivalents brought forward		<u>39,775</u>	<u>207,543</u>
Cash and cash equivalents carried forward		<u>45,701</u>	<u>39,775</u>

THE A AND J CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

Year ended 5 April 2023

I. Accounting Policies

(a) Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The financial statements are denominated in Sterling and rounded to the nearest £.

The Trust constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The Trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern for the next 12 months and the foreseeable future based on the expectation that the Trustees will continue to fund the Trust to meet its funding requirements.

(b) Fund accounting policy

The charitable grants made by the charity, as well as the charity's running costs, are met by the unrestricted fund. Donations into the charity from the Trustees are included within the unrestricted fund so that the charity can meet its running costs as they arise.

(c) Incoming resources

All income is recognised in the statement of financial activities when the Trust has entitlement to the income, it is probable that the income will be received and the amount of the income can be measured reliably.

Gifts from the settlor are recognised once the settlor has notified the charity of the intention to donate, receipt is probable, and the income can be measured reliably.

(d) Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Trust to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Grants payable are recognised once the charity has a constructive obligation to pay them, it is probable that settlement will be made and the amount of the obligation can be measured reliably. This is accrued once the recipient has been notified of the grant award.

Support costs have been allocated to the various types of grant funded activity in direct proportion to the level of grants provided.

THE A AND J CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

Year ended 5 April 2023

2. Prior period financial activities by fund	Total 2022 £
Income and endowments from:	
Donations and legacies	
Donations	205,000
Gift aid receivable	51,250
Investments	
HMRC repayment interest	75
Total income and endowments	256,325
Expenditure on:	
Charitable activities	(388,468)
Total expenditure	(388,468)
Net expenditure and movement in funds	(132,143)
Reconciliation of funds:	
Total funds brought forward at 6 April 2021	348,148
Total funds carried forward at 5 April 2022	216,005

3. Analysis of charitable expenditure

The charity undertakes its charitable activities through grant making and awarded grants to a number of charitable institutions and other charitable projects in furtherance of its charitable activities.

	Grant funded activity £	Support costs £	Total 2023 £	Total 2022 £
Funded from unrestricted funds:				
Humanitarian aid and child welfare	25,060	321	25,381	39,710
Community Projects	821,451	10,568	832,019	138,335
Education and the Arts	30,000	386	30,386	131,356
Medical care	15,000	193	15,193	5,052
Environmental sustainability	100,000	1,287	101,287	74,015
Total	991,511	12,755	1,004,266	388,468

(continued)

THE A AND J CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

Year ended 5 April 2023

3. Analysis of charitable expenditure (continued)	2023	2022
	£	£
Analysis of support costs		
Governance costs	12,004	3,600
Bank charges	753	411
	<u>12,757</u>	<u>4,011</u>
Governance costs		
Fees paid to the auditor's/independent examiner's firm	6,600	3,600
Accountancy fees payable to the auditor's/independent examiner's firm as follows:		
- Accountancy	-	2,100
- Examination	6,600	1,500
	<u>6,600</u>	<u>3,600</u>
Donations to institutions:		
Atlantic Salmon Trust	-	5,000
Breast Cancer Now	10,000	-
Carlie Tufnell	-	5,000
Dragon School Trust	10,000	10,000
Football Journeys	10,000	-
Friends of Ibba Girls Schoool	-	10,000
Game + Wildlife	-	50,000
Giving Impetus to VE	-	10,500
Gloucestershire Health Services	5,000	-
Governing Body of Rugby School	-	10,000
HRH The Duke of Edinburgh CSC	-	41,907
Humane Slaughter	-	1,000
North Cotswold Foodbank	2,000	-
Oscar India Ltd	10,000	10,000
Pesticide Action Network	10,000	-
Population Matters	10,000	-
Royal Marsden Cancer	-	5,000
Save the Children	-	24,300
Somerville College	-	25,000
St Peter's PCC	1,500	1,500
Stow on The Wold Rugby Club	2,000	-
Sustainable Food Trust	20,000	17,250
Temenos Academy	-	(20,000)
The Branch Trust	10,000	10,000
The Friends of Kurland	15,000	15,000
The George Fund	-	50,000
The Missing Salmon Alliance	50,000	-
The Resurgence Trust	10,000	-
Turquoise Mountain Trust	-	50,000
UK Friends of the Mustique	-	5,000
Ukrainian Patriot	10,060	-
University of Oxford	-	30,000
	<u>185,560</u>	<u>366,457</u>

During the year the charity also made contributions of £805,951 (2022 - £18,000) to help fund the annual Celebration Day event, which is not a recognised charitable institution.

THE A AND J CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS

Year ended 5 April 2023

4. Staff costs and numbers

The average number of employees for the year ended 5 April 2023 was nil (2022 – nil).

5. Debtors: amounts falling due within one year	2023 £	2022 £
Gift aid receivable	411,271	181,270
	<u>411,271</u>	<u>181,270</u>

6. Creditors: amounts falling due within one year

Accruals	8,040	1,440
Trade creditors	87,080	-
Professional fees payable	-	3,600
	<u>95,120</u>	<u>5,040</u>

7. Trustees' remuneration and expenses

The Trustees did not receive any remuneration or reimbursement of expenses during the year (2022 – none).

8. Analysis of charitable funds

	2023 £	2022 £
Unrestricted funds		
Balance brought forward	216,005	348,148
Income	1,150,113	256,325
Expenditure	(1,004,266)	(388,468)
Balance carried forward	<u>361,852</u>	<u>216,005</u>

9. Related party transactions

The aggregate donations received from Sir Alan Parker (a trustee of this charity) without conditions during the year were £920,004 (2022 - £205,000).

The A and J Charitable Trust

England & Wales - Charity number 1058058

Accounts

THE A AND J CHARITABLE TRUST
(formerly The Minster Trust)

ANNUAL REPORT AND ACCOUNTS

YEAR ENDED 5 APRIL 2022

THE A AND J CHARITABLE TRUST
(formerly The Minster Trust)

I N D E X

Year ended 5 April 2022

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THE A AND J CHARITABLE TRUST (formerly The Minster Trust)

R E P O R T O F T H E T R U S T E E S

Year ended 5 April 2022

This is the annual report of The A and J Charitable Trust, for the year ended 5 April 2022. The name was changed from The Minster Trust on 4 February 2022.

Report of the trustees for the year ended April 2022

The Trustees present their annual report and accounts of the charity for the year ended 5 April 2022. The financial statements have been prepared in accordance with the accounting policies set out in note 1 of the financial statements and with the 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).

Structure, governance and management

The charity is governed by the trust deed which was established on 17 June 1996 (and under which the original investment was irrevocably devoted to the charity).

The names of the trustees who served throughout the year are shown in the 'Reference and administrative details' section below. The power of appointing new trustees is vested in any of the trustees mentioned above, during their lifetime or until he/she shall in writing renounce this power. During the year Andrew Fenwick retired as a trustee and was replaced by Graham Chambers. Recruitment procedures are at the discretion of The A and J Charitable Trust.

All trustees give of their time freely and no trustee remuneration was paid in the year. The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks.

Objectives and activities

The objective of the Trust is to benefit such charitable purposes or charitable institutions as the trustees in their absolute discretion think fit. The Trust's main activity to further its charitable purposes is through grant making. During the year the Trust made charitable donations to 21 charitable institutions totalling £384,457 (2021 – 18 charitable institutions totalling £300,020) for the benefit of such charitable institutions, which met the objectives of the Trust.

The Trust serves a variety of causes, in line with public interest. The recipient charitable institutions are listed in the notes to these financial statements. These donations are provided to the charities to expend as they see fit.

The trustees, having regard to the Public benefit guidance published by the Charity Commission in accordance with section 17 of the Charities Act 2011, consider that the purpose and activities of the charity satisfy the requirements of the public benefit test set out in section 4 of the same act.

Achievements and performance

The financial performance of the Trust is predominantly dependent on the donations it receives from the Trustees. As the level of donations into the Trust, and the level of grant funding from the charity are decided at the discretion of the Trustees, this mitigates the issue of the Trust not having sufficient reserves to meet its funding requirements.

Financial review

The accounts are set out on pages 5 to 11.

During the accounting period 6 April 2021 to 5 April 2022, The A and J Charitable Trust received income totalling £256,325 (2021 - £650,120), which took the form of donations. The Trustees made charitable donations to 21 charitable institutions totalling £384,457 (2021 - 18 charitable institutions totalling £300,020).

THE A AND J CHARITABLE TRUST
(formerly The Minster Trust)

R E P O R T O F T H E T R U S T E E S (c o n t i n u e d)

Year ended 5 April 2022

The charity consists of an unrestricted fund only. The charitable grants made by the charity, as well as the charity's running costs, are met by the unrestricted fund. Donations into the charity from the Trustees are included within the unrestricted fund so that the charity can meet its running costs as they arise.

At the year end the charity held funds of £216,005 (2021 - £348,148), wholly relating to the unrestricted fund.

Reserves are held to meet the future grant funding requirements of the charity.

Plans for future periods

The charity aims to continue to provide grant funding to a variety of charitable institutions at a similar level to previous years in furtherance of its charitable objectives.

Reference and administrative details

Date established:	17 June 1996
Nature of governing document:	Trust deed
Registered charity number:	1058058
Trustees:	Sir Alan Parker Jane Parker Graham Chambers (appointed on 4 February 2022) Andrew Fenwick (resigned on 4 February 2022)
Principal office:	Fir Farm Upper Slaughter Cheltenham Glos GL54 2JR
Bankers:	Coutts & Co 440 Strand London WC2R 0QS
Independent examiner:	Suzanne Rose ACA CTA Dixon Wilson 22 Chancery Lane London WC2A 1LS

Signed: 

(on behalf of the trustees)

Name: JANE PARKER

Date:
3/2/2023

THE A AND J CHARITABLE TRUST
(formerly The Minster Trust)

I N D E P E N D E N T E X A M I N E R ' S R E P O R T

Year ended 5 April 2022

Independent examiner's report to the trustees of The A and J Charitable Trust

I report to the trustees on my examination of the accounts of 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'). You are satisfied that an audit is not required for this year under charity law and that an independent examination is needed.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act. Dixon Wilson, a firm of Chartered Accountants of which I am a partner, has provided bookkeeping services to the Trust and I have applied the FRC's Revised Ethical Standard in carrying out my examination.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no 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.

SUZANNE ROSE ACA CTA
Dixon Wilson
22 Chancery Lane
London WC2A 1LS

3rd February 2023

THE A AND J CHARITABLE TRUST
(formerly The Minster Trust)

STATEMENT OF FINANCIAL ACTIVITIES

Year ended 5 April 2022

	Note	Unrestricted Funds 2022 £	Total 2022 £	Total 2021 £
Income and endowments from:				
Donations and legacies				
Donations		205,000	205,000	520,082
Gift aid receivable		51,250	51,250	130,020
HMRC repayment interest		75	75	18
Total income and endowments		<u>256,325</u>	<u>256,325</u>	<u>650,120</u>
Expenditure on:				
Charitable activities	3	<u>(388,468)</u>	<u>(388,468)</u>	<u>(304,178)</u>
Total expenditure		<u>(388,468)</u>	<u>(388,468)</u>	<u>(304,178)</u>
Net income		<u>(132,143)</u>	<u>(132,143)</u>	<u>345,942</u>
Net movement in funds		<u>(132,143)</u>	<u>(132,143)</u>	<u>345,942</u>
Reconciliation of funds:				
Total funds brought forward at 6 April 2021	8	<u>348,148</u>	<u>348,148</u>	<u>2,206</u>
Total funds carried forward at 5 April 2022	8	<u>216,005</u>	<u>216,005</u>	<u>348,148</u>

THE A AND J CHARITABLE TRUST
(formerly The Minster Trust)

B A L A N C E S H E E T

As at 5 April 2022

	Note	2022 £	2021 £
Current assets			
Debtors	5	181,270	162,045
Cash at bank		39,775	207,543
		<u>221,045</u>	<u>369,588</u>
Liabilities:			
Creditors: amounts falling due within one year	6	(5,040)	(21,440)
Net current liabilities		<u>(5,040)</u>	<u>(21,440)</u>
Total assets less current liabilities		<u>216,005</u>	<u>348,148</u>
Net assets		<u>216,005</u>	<u>348,148</u>
The funds of the charity:			
Unrestricted funds		216,005	348,148
		<u>216,005</u>	<u>348,148</u>

The financial statements on pages 5 to 11 were approved by the Trustees on
were signed on their behalf by:-

3rd February

2023 and



JANE PARKER (on behalf of the Trustees)

THE A AND J CHARITABLE TRUST
(formerly The Minster Trust)

NOTES TO THE FINANCIAL STATEMENTS

Year ended 5 April 2022

I. Accounting Policies

(a) Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with the Accounting and Reporting by Charities: Statement of Recommended Practice preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The financial statements are denominated in Sterling and rounded to the nearest £.

The Trust constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The Trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern for the next 12 months and the foreseeable future based on the expectation that the Trustees will continue to fund the Trust to meet its funding requirements.

(b) Fund accounting policy

The charitable grants made by the charity, as well as the charity's running costs, are met by the unrestricted fund. Donations into the charity from the Trustees are included within the unrestricted fund so that the charity can meet its running costs as they arise.

(c) Incoming resources

All income is recognised in the statement of financial activities when the Trust has entitlement to the income, it is probable that the income will be received and the amount of the income can be measured reliably.

Gifts from the settlor are recognised once the settlor has notified the charity of the intention to donate, receipt is probable, and the income can be measured reliably.

(d) Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Trust to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Grants payable are recognised once the charity has a constructive obligation to pay them, it is probable that settlement will be made and the amount of the obligation can be measured reliably. This is accrued once the recipient has been notified of the grant award.

Support costs have been allocated to the various types of grant funded activity in direct proportion to the level of grants provided.

THE A AND J CHARITABLE TRUST
(formerly The Minster Trust)

NOTES TO THE FINANCIAL STATEMENTS

Year ended 5 April 2022

2. Prior period financial activities by fund	Unrestricted Fund £	Endowment fund £	Total 2021 £
Income and endowments from:			
Donations	520,082	-	520,082
Gift aid receivable	130,020	-	130,020
HMRC repayment interest	18	-	18
Total income and endowments	650,120	-	650,120
Expenditure on:			
Charitable activities	(304,178)	-	(304,178)
Total expenditure	(304,178)	-	(304,178)
Net expenditure	345,942	-	345,942
Net movement in funds	345,942	-	345,942
Reconciliation of funds:			
Total funds brought forward at 6 April 2020	2,206	-	2,206
Total funds carried forward at 5 April 2021	348,148	-	348,148

3. Analysis of charitable expenditure

The charity undertakes its charitable activities through grant making and awarded grants to a number of institutions in furtherance of its charitable activities.

	Grant funded activity £	Support costs £	Total 2022 £	Total 2021 £
Funded from unrestricted funds:				
Humanitarian aid and child welfare	39,300	410	39,710	19,993
Community Projects	136,907	1,428	138,335	42,886
Education and the Arts	130,000	1,356	131,356	68,942
Medical care	5,000	52	5,052	10,139
Environmental sustainability	73,250	765	74,015	162,218
Total	384,457	4,011	388,468	304,178

(continued)

THE A AND J CHARITABLE TRUST
(formerly The Minster Trust)

NOTES TO THE FINANCIAL STATEMENTS

Year ended 5 April 2022

3. Analysis of charitable expenditure (continued)	2022	2021
	£	£
Analysis of support costs		
Governance costs	3,600	3,600
Bank charges	411	558
	<u>4,011</u>	<u>4,158</u>
Governance costs		
Fees paid to the independent examiner's firm	<u>3,600</u>	<u>3,600</u>
Accountancy fees payable to the independent examiner's firm as follows:		
- Accountancy	2,100	2,100
- Examination	1,500	1,500
	<u>3,600</u>	<u>3,600</u>
Donations to institutions:		
Atlantic Salmon Trust	5,000	-
Carlie Tufnell	5,000	-
Celebration Day	18,000	-
Chelsea Physic Garden	-	10,000
Cotswold Friends	-	4,000
Dragon School Trust	10,000	30,000
Friends of Ibba Girls Schoool	10,000	30,000
Game + Wildlife	50,000	-
Giving Impetus to VE	10,500	-
Governing Body of Rugby School	10,000	-
HRH The Duke of Edinburgh CSC	41,907	18,800
Humane Slaughter	1,000	-
Leaders Quest Foundation	-	100,000
North Cotswold Foodbank	-	4,000
Oscar India Ltd	10,000	-
Re-form Heritage	-	1,000
Royal Marsden Cancer	5,000	-
Save the Children	24,300	9,720
Somerville College	25,000	-
St John's, Farley Chamberlayne	-	2,000
St Peter's PCC	1,500	1,500
Sustainable Food Trust	17,250	50,000
Swell Primary School	-	5,000
Temenos Academy	(20,000)	-
The Branch Trust	10,000	-
The Friends of Kurland	15,000	10,000
The George Fund	50,000	-
The Nelson Trust	-	10,000
The Resurgence Trust	-	2,000
Turquoise Mountain Trust	50,000	-
UK Friends of the Mustique	5,000	-
University of Oxford	30,000	-
Upper Slaughter Village Hall	-	2,000
Westcountry Rivers Trust	-	10,000
	<u>384,457</u>	<u>300,020</u>

THE A AND J CHARITABLE TRUST
(formerly The Minster Trust)

NOTES TO THE FINANCIAL STATEMENTS

Year ended 5 April 2022

4. Staff costs and numbers

The average number of employees for the year ended 5 April 2022 was nil (2021 – nil).

5. Debtors: amounts falling due within one year	2022	2021
	£	£
Gift aid receivable	181,270	162,045
	<u>181,270</u>	<u>162,045</u>

6. Creditors: amounts falling due within one year

Accruals	1,440	1,440
Professional fees payable	3,600	-
Donations payable	-	20,000
	<u>5,040</u>	<u>21,440</u>

7. Trustees' remuneration and expenses

The Trustees did not receive any remuneration or reimbursement of expenses during the year (2021 – none).

8. Analysis of charitable funds

	2022	2021
Unrestricted funds	£	£
Balance brought forward	348,148	2,206
Income	256,325	650,120
Expenditure	(388,468)	(304,178)
Balance carried forward	<u>216,005</u>	<u>348,148</u>

9. Related party transactions

The aggregate donations received from the Trustees without conditions during the year were £205,000 (2021 - £520,082).

The A and J Charitable Trust

England & Wales - Charity number 1058058

Accounts

THE MINSTER TRUST
(also known by the name KPR Charitable Trust)

ANNUAL REPORT AND ACCOUNTS

YEAR ENDED 5 APRIL 2021

THE MINSTER TRUST

I N D E X

Year ended 5 April 2021

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THE MINSTER TRUST

REPORT OF THE TRUSTEES

Year ended 5 April 2021

This is the annual report of The Minster Trust, for the year ended 5 April 2021. 'The Minster Trust' is the working name of the KPR Charitable Trust.

Report of the trustees for the year ended April 2021

The Trustees present their annual report and accounts of the charity for the year ended 5 April 2021. The financial statements have been prepared in accordance with the accounting policies set out in note 1 of the financial statements and with the 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).

Structure, governance and management

The charity is governed by the trust deed which was established on 17 June 1996 (and under which the original investment was irrevocably devoted to the charity).

The names of the trustees who served throughout the year are shown in the 'Reference and administrative details' section below. The power of appointing new trustees is vested in any of the trustees mentioned above, during their lifetime or until he/she shall in writing renounce this power. No new trustees were appointed during the year and none have been appointed in the period between the year end and the approval date of this report. Recruitment procedures are at the discretion of The Minster Trust.

All trustees give of their time freely and no trustee remuneration was paid in the year. The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks.

Objectives and activities

The objective of the Trust is to benefit such charitable purposes or charitable institutions as the trustees in their absolute discretion think fit. The Trust's main activity to further its charitable purposes is through grant making. During the year the Trust made charitable donations to 18 charitable institutions totalling £300,020 (2020 – 8 charitable institutions totalling £117,000) for the benefit of such charitable institutions, which met the objectives of the Trust.

The Trust serves a variety of causes, in line with public interest. The recipient charitable institutions are listed in the notes to these financial statements. These donations are provided to the charities to expend as they see fit.

The trustees, having regard to the Public benefit guidance published by the Charity Commission in accordance with section 17 of the Charities Act 2011, consider that the purpose and activities of the charity satisfy the requirements of the public benefit test set out in section 4 of the same act.

Achievements and performance

The financial performance of the charity is predominantly dependent on the donations it receives from the Trustees. As the level of donations into the charity, and the level of grant funding from the charity are decided at the discretion of the Trustees, this mitigates the issue of the Trust not having sufficient reserves to meet the charity's funding requirements.

Financial review

The accounts are set out on pages 5 to 11.

During the accounting period 6 April 2020 to 5 April 2021, The Minster Trust received income totalling £650,120 (2020 - £160,497), which took the form of donations. The Trustees made charitable donations to 18 charitable institutions totalling £300,020 (2020 - 8 charitable institutions totalling £117,000).

THE MINSTER TRUST

REPORT OF THE TRUSTEES (continued)

Year ended 5 April 2021

The charity consists of two funds, the unrestricted fund and the expendable endowment fund. The charitable grants made by the charity, as well as the charity's running costs, are met by the unrestricted fund. Funds are transferred from the expendable endowment fund to meet the funding requirements of the unrestricted fund.

At the year end the charity held funds of £348,148, wholly relating to the unrestricted fund. At the previous year end the charity held funds of £2,206, wholly relating to the unrestricted fund.

Reserves are held to meet the future grant funding requirements of the charity.

Plans for future periods

The charity aims to continue to provide grant funding to a variety of charitable institutions at a similar level to previous years in furtherance of its charitable objectives.

Reference and administrative details

Date established:	17 June 1996
Nature of governing document:	Trust deed
Registered charity number:	1058058
Trustees:	Sir Alan Parker Jane Parker Andrew Fenwick
Principal office:	16 Lincoln's Inn Fields London WC2A 3ED
Bankers:	Coutts & Co 440 Strand London WC2R 0QS
Independent examiner:	Suzanne Rose ACA CTA Dixon Wilson 22 Chancery Lane London WC2A 1LS

Signed: (on behalf of the trustees)

Name: SIR ALAN PARKER

Date:

THE MINSTER TRUST

INDEPENDENT EXAMINER'S REPORT

Year ended 5 April 2021

Independent examiner's report to the trustees of The Minster Trust

I report to the trustees on my examination of the accounts of 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'). You are satisfied that an audit is not required for this year under charity law and that an independent examination is needed. Dixon Wilson, a firm of Chartered Accountants of which I am a partner, has provided bookkeeping services to the Trust and I have applied the FRC's Revised Ethical Standard in carrying out my examination.

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

An independent examination does not involve gathering all the evidence that would be required in an audit and consequently does not cover all the matters that an auditor considers in giving their opinion on the accounts. The planning and conduct of an audit goes beyond the limited assurance that an independent examination can provide. Consequently, I express no opinion as to whether the accounts present a 'true and fair' view and my report is limited to those specific matters set out in the independent examiner's statement.

Independent examiner's statement

I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

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.
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no 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.

SUZANNE ROSE ACA CTA
Dixon Wilson
22 Chancery Lane
London WC2A 1LS

2021

THE MINSTER TRUST

STATEMENT OF FINANCIAL ACTIVITIES

Year ended 5 April 2021

		Unrestricted Funds	Expendable endowment funds	Total	Total
	Note	2021	2021	2021	2020
		£	£	£	£
Income and endowments from:					
Donations and legacies					
Donations		520,082	-	520,082	128,100
Gift aid receivable		130,020	-	130,020	32,025
HMRC repayment interest		18	-	18	372
Total income and endowments		<u>650,120</u>	<u>-</u>	<u>650,120</u>	<u>160,497</u>
Expenditure on:					
Charitable activities	3	<u>(304,178)</u>	<u>-</u>	<u>(304,178)</u>	<u>(121,092)</u>
Total expenditure		<u>(304,178)</u>	<u>-</u>	<u>(304,178)</u>	<u>(121,092)</u>
Net income		345,942	-	345,942	39,405
Transfer between funds		-	-	-	-
Net movement in funds		<u>345,942</u>	<u>-</u>	<u>345,942</u>	<u>39,405</u>
Reconciliation of funds:					
Total funds brought forward at 6 April 2020	8	<u>2,206</u>	<u>-</u>	<u>2,206</u>	<u>(37,199)</u>
Total funds carried forward at 5 April 2021	8	<u>348,148</u>	<u>-</u>	<u>348,148</u>	<u>2,206</u>

THE MINSTER TRUST**B A L A N C E S H E E T****As at 5 April 2021**

	Note	2021 £	2020 £
Current assets			
Debtors	5	162,045	45,425
Cash at bank		207,543	81,821
		<u>369,588</u>	<u>127,246</u>
Liabilities:			
Creditors: amounts falling due within one year	6	(21,440)	(125,040)
Net current liabilities		<u>(21,440)</u>	<u>(125,040)</u>
Total assets less current liabilities		<u>348,148</u>	<u>2,206</u>
Net assets		<u>348,148</u>	<u>2,206</u>
The funds of the charity:			
Unrestricted funds		348,148	2,206
Expendable endowment funds		-	-
		<u>348,148</u>	<u>2,206</u>

The financial statements on pages 5 to 11 were approved by the Trustees on
were signed on their behalf by:-

2021 and

SIR ALAN PARKER (on behalf of the Trustees)

THE MINSTER TRUST**S T A T E M E N T O F C A S H F L O W S****Year ended 5 April 2021**

	2021	2020
	£	£
Net movement in funds	345,942	39,405
(Increase)/decrease in debtors	(116,620)	156,349
(Decrease) in creditors	(103,600)	(133,000)
Net cash provided by operating activities	<u>125,722</u>	<u>62,754</u>
Change in cash and cash equivalents	125,722	62,754
Cash and cash equivalents brought forward	<u>81,821</u>	<u>19,067</u>
Cash and cash equivalents carried forward	<u>207,543</u>	<u>81,821</u>

THE MINSTER TRUST

NOTES TO THE FINANCIAL STATEMENTS

Year ended 5 April 2021

I. Accounting Policies

(a) Basis of preparation and assessment of going concern

The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011. The financial statements are denominated in Sterling and rounded to the nearest £.

The Trust constitutes a public benefit entity as defined by FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The Trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern for the next 12 months and the foreseeable future based on the expectation that the Trustees will continue to fund the Trust to meet its funding requirements.

(b) Fund accounting policy

The charity consists of two funds, the unrestricted fund and the expendable endowment fund. The charitable grants made by the charity, as well as the charity's running costs, are met by the unrestricted fund. Funds are transferred from the expendable endowment fund to meet the funding requirements of the unrestricted fund. During the year, £nil was converted from expendable endowment to income to meet the funding requirements of the unrestricted fund (2020 - £nil).

(c) Incoming resources

All income is recognised in the statement of financial activities when the Trust has entitlement to the income, it is probable that the income will be received and the amount of the income can be measured reliably.

Gifts from the settlor are recognised once the settlor has notified the charity of the intention to donate, receipt is probable, and the income can be measured reliably.

(d) Resources expended

Liabilities are recognised as soon as there is a legal or constructive obligation committing the Trust to the expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Grants payable are recognised once the charity has a constructive obligation to pay them, it is probable that settlement will be made and the amount of the obligation can be measured reliably. This is accrued once the recipient has been notified of the grant award.

Support costs have been allocated to the various types of grant funded activity in direct proportion to the level of grants provided.

THE MINSTER TRUST

NOTES TO THE FINANCIAL STATEMENTS

Year ended 5 April 2021

2. Prior period financial activities by fund	Unrestricted Fund £	Endowment fund £	Total 2020 £
Income and endowments from:			
Donations	128,100	-	128,100
Gift aid receivable	32,025	-	32,025
HMRC repayment interest	372	-	372
Total income and endowments	160,497	-	160,497
Expenditure on:			
Charitable activities	(121,092)	-	(121,092)
Total expenditure	(121,092)	-	(121,092)
Net expenditure	39,405	-	39,405
Transfer between funds	-	-	-
Net movement in funds	39,405	-	39,405
Reconciliation of funds:			
Total funds brought forward at 6 April 2019	(37,199)	-	(37,199)
Total funds carried forward at 5 April 2020	2,206	-	2,206

3. Analysis of charitable expenditure

The charity undertakes its charitable activities through grant making and awarded grants to a number of institutions in furtherance of its charitable activities.

	Grant funded activity £	Support costs £	Total 2021 £	Total 2020 £
Funded from unrestricted funds:				
Humanitarian aid and child welfare	19,720	273	19,993	-
Community Projects	42,300	586	42,886	76,071
Education and the Arts	68,000	942	68,942	33,119
Medical care	10,000	139	10,139	-
Environmental sustainability	160,000	2,218	162,218	11,902
Total	300,020	4,158	304,178	121,092

(continued)

THE MINSTER TRUST**NOTES TO THE FINANCIAL STATEMENTS****Year ended 5 April 2021**

3. Analysis of charitable expenditure (continued)	2021	2020
	£	£
Analysis of support costs		
Governance costs	3,600	3,600
Bank charges	558	492
	<u>4,158</u>	<u>4,092</u>
Governance costs		
Fees paid to the independent examiner's firm	<u>3,600</u>	<u>3,600</u>
Accountancy fees payable to the independent examiner's firm as follows:		
- Accountancy	2,100	2,100
- Examination	1,500	1,500
	<u>3,600</u>	<u>3,600</u>
Donations to institutions:		
Chelsea Physic Garden	10,000	-
Cotswold Friends	4,000	-
Dragon School Trust	30,000	-
Farm Africa	-	500
Friends of Ibba Girls Schoool	30,000	-
HRH The Duke of Edinburgh CSC	18,800	60,000
KAA Intrepidus Trust	-	5,000
Leaders Quest Foundation	100,000	-
North Cotswold Foodbank	4,000	-
Pasture-Fed Livestock Association	-	6,000
Quintessentially Foundation	-	7,000
Re-form Heritage	1,000	-
Save the Children	9,720	-
St John's, Farley Chamberlayne	2,000	-
St Peter's PCC	1,500	1,500
Sustainable Food Trust	50,000	-
Swell Primary School	5,000	-
The Aspinall Foundation	-	5,000
The Friends of Kurland	10,000	-
The Nelson Trust	10,000	-
The R.Foundation	-	32,000
The Resurgence Trust	2,000	-
Upper Slaughter Village Hall	2,000	-
Westcountry Rivers Trust	10,000	-
	<u>300,020</u>	<u>117,000</u>

THE MINSTER TRUST

NOTES TO THE FINANCIAL STATEMENTS

Year ended 5 April 2021

4. Staff costs and numbers

The average number of employees for the year ended 5 April 2021 was nil (2020 – nil).

5. Debtors: amounts falling due within one year	2021 £	2020 £
Gift aid receivable	162,045	45,425
	<u>162,045</u>	<u>45,425</u>

6. Creditors: amounts falling due within one year

Accruals	1,440	1,440
Professional fees payable	-	3,600
Donations payable	20,000	120,000
	<u>21,440</u>	<u>125,040</u>

7. Trustees' remuneration and expenses

The Trustees did not receive any remuneration or reimbursement of expenses during the year (2020 – none).

8. Analysis of charitable funds

	2021 £	2020 £
Unrestricted funds		
Balance brought forward	2,206	(37,199)
Income	650,120	160,497
Expenditure	(304,178)	(121,092)
Transfers from the expendable endowment fund	-	-
Balance carried forward	<u>348,148</u>	<u>2,206</u>
Expendable endowment		
Balance brought forward	-	-
Transfers to the unrestricted fund	-	-
Balance carried forward	<u>-</u>	<u>-</u>

9. Related party transactions

The aggregate donations received from the Trustees without conditions during the year were £520,082 (2020 - £128,100).
