

REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5TH APRIL 2025
FOR
THE HARROP GREEN CHARITABLE TRUST

Cadishead Accountancy Services Limited
Britannic House
657 Liverpool Road
Irlam
Manchester
Lancashire
M44 5XD

THE HARROP GREEN CHARITABLE TRUST

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FOR THE YEAR ENDED 5TH APRIL 2025

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THE HARROP GREEN CHARITABLE TRUST

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 5TH APRIL 2025

The trustees present their report with the financial statements of the charity for the year ended 5th April 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The charity's objects are to support charitable causes by the making of grants.

Requests for grants and donations are received by the trustees on an individual basis. The trustees consider the merits of each request and invest mainly in local charities, with particular emphasis on children, animals, health and social care.

Each year the trustees review the objectives and activities of the charity to ensure they continue to reflect the charity's aims and to provide a public benefit. The trustees are more than satisfied that they do.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

During the year the charity made a donation totalling £24,000 to Altrincham Grammar School for Boys to aid their AGSB Sport for all Campaign (2024: £0).

The results for the year are set out in the Statement of Financial Activities on page 4. Income for the year from investments was £28,141 (2024: £40,881.34). There has been an decrease in the stock market valuation of the investments (shares in PZ Cussons plc) during the year, however the trustees consider the performance of the investments to be satisfactory.

FINANCIAL REVIEW

Financial position

The trustees confirm that the charity's assets are available and adequate to fulfil its obligations as they fall due.

Principal funding sources

The trust's income is primarily in the form of dividends from its investments which were settled on it as endowment funds.

Investment policy and objectives

The charity has significant funds that are being held within investment funds. The trustees, who set the investment strategy, review it on an annual basis. The current strategy is to invest in low risk, blue chip shares, primarily PZ Cussons plc (see "Achievements and performance" above).

Reserves policy

It is the policy of the charity to maximise unrestricted funds, which are free reserves of the charity, to ensure that sufficient funds are available to cover grants and donations payable, and management and administration costs for the foreseeable future. Free reserves at the year end were £89,053 (2024: £86,250).

FUTURE PLANS

The trustees are aware that the need for aid seems never ending and they plan to continue doing what they can to assist. However the trustees realise they must use the resources they have wisely. They therefore intend to continue their approach of funding a mix of local charitable institutions

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

THE HARROP GREEN CHARITABLE TRUST

REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 5TH APRIL 2025

The charity was established by a charitable trust deed dated 8 January 2013, on the settlement of property by Mr C N Green.

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

Mrs A R Harrop

Ms C M Green

Mr J D Harrop

No trustees have any interest in the charity.

Recruitment and appointment of new trustees

The first trustees will serve until they resign. Subsequent trustees are appointed by the board and are appointed for a term of three years.

When new trustees are appointed, they are given an introduction to the work of the trust and provided with the information they need to fulfil their roles, which includes information about the role of trustees and charity law.

Organisational structure

The Harrop Green Charitable Trust is governed by a Board of Trustees, which meets at such times as circumstances require and covers all matters relating to policy and management. There are currently three trustees and all grants and donations payable are approved by them.

The trustees' report was approved by the Board of Trustees.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1150919

Principal address

22 Park Road

Hale

Altrincham

WA15 9NN

Trustees

Mr J Harrop

Ms C Burgess-Green

Mrs A R Harrop

Independent Examiner

C S Farthing FMAAT

Cadishead Accountancy Services Limited

Britannic House

657 Liverpool Road

Irlam

Manchester

Lancashire

M44 5XD

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

.....
Mr J Harrop - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
THE HARROP GREEN CHARITABLE TRUST

Independent examiner's report to the trustees of The Harrop Green Charitable Trust

I report to the charity trustees on my examination of the accounts of The Harrop Green Charitable Trust (the Trust) for the year ended 5th April 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

C S Farthing FMAAT
The Association of Accounting Technicians

Cadishead Accountancy Services Limited
Britannic House
657 Liverpool Road
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Manchester
Lancashire
M44 5XD

Date:

THE HARROP GREEN CHARITABLE TRUST

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5TH APRIL 2025

	Notes	Unrestricted fund £	Endowment fund £	5.4.25 Total funds £	5.4.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Investment income	2	28,141	-	28,141	40,881
EXPENDITURE ON					
Charitable activities					
General		25,338	-	25,338	1,657
Net gains/(losses) on investments		-	(93,019)	(93,019)	(785,584)
NET INCOME/(EXPENDITURE)		2,803	(93,019)	(90,216)	(746,360)
RECONCILIATION OF FUNDS					
Total funds brought forward		86,250	674,585	760,835	1,507,195
TOTAL FUNDS CARRIED FORWARD		89,053	581,566	670,619	760,835

The notes form part of these financial statements

THE HARROP GREEN CHARITABLE TRUST

BALANCE SHEET

5TH APRIL 2025

	Notes	Unrestricted fund £	Endowment fund £	5.4.25 Total funds £	5.4.24 Total funds £
FIXED ASSETS					
Investments	5	-	581,566	581,566	674,585
CURRENT ASSETS					
Debtors	6	11,725	-	11,725	-
Cash at bank		81,738	-	81,738	89,460
		<hr/>	<hr/>	<hr/>	<hr/>
		93,463	-	93,463	89,460
CREDITORS					
Amounts falling due within one year	7	(4,410)	-	(4,410)	(3,210)
		<hr/>	<hr/>	<hr/>	<hr/>
NET CURRENT ASSETS		89,053	-	89,053	86,250
		<hr/>	<hr/>	<hr/>	<hr/>
TOTAL ASSETS LESS CURRENT LIABILITIES		89,053	581,566	670,619	760,835
		<hr/>	<hr/>	<hr/>	<hr/>
NET ASSETS		89,053	581,566	670,619	760,835
		<hr/>	<hr/>	<hr/>	<hr/>
FUNDS	8				
Unrestricted funds				89,053	86,250
Endowment funds				581,566	674,585
				<hr/>	<hr/>
TOTAL FUNDS				670,619	760,835
				<hr/>	<hr/>

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

.....
Mr J Harrop - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

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

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

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2. INVESTMENT INCOME

	5.4.25	5.4.24
	£	£
Curr asset inv income	28,141	40,881

3. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 5th April 2025 nor for the year ended 5th April 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 5th April 2025 nor for the year ended 5th April 2024.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5TH APRIL 2025

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Endowment fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Investment income	40,881	-	40,881
EXPENDITURE ON			
Charitable activities			
General	1,657	-	1,657
Net gains/(losses) on investments	-	(785,584)	(785,584)
NET INCOME/(EXPENDITURE)	39,224	(785,584)	(746,360)
RECONCILIATION OF FUNDS			
Total funds brought forward	47,026	1,460,169	1,507,195
TOTAL FUNDS CARRIED FORWARD	86,250	674,585	760,835

5. FIXED ASSET INVESTMENTS

	Listed investments £
MARKET VALUE	
At 6th April 2024	674,585
Revaluations	(93,019)
At 5th April 2025	581,566
NET BOOK VALUE	
At 5th April 2025	581,566
At 5th April 2024	674,585

There were no investment assets outside the UK.

Cost or valuation at 5th April 2025 is represented by:

	Listed investments £
Valuation in 2025	581,566

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5TH APRIL 2025

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.25 £	5.4.24 £
Other debtors	11,725	-

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	5.4.25 £	5.4.24 £
Other creditors	4,410	3,210

8. MOVEMENT IN FUNDS

	At 6.4.24 £	Net movement in funds £	At 5.4.25 £
Unrestricted funds			
General fund	86,250	2,803	89,053
Endowment funds			
Endowment	674,585	(93,019)	581,566
TOTAL FUNDS	760,835	(90,216)	670,619

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	28,141	(25,338)	-	2,803
Endowment funds				
Endowment	-	-	(93,019)	(93,019)
TOTAL FUNDS	28,141	(25,338)	(93,019)	(90,216)

Comparatives for movement in funds

	At 6.4.23 £	Net movement in funds £	At 5.4.24 £
Unrestricted funds			
General fund	47,026	39,224	86,250
Endowment funds			
Endowment	1,460,169	(785,584)	674,585
TOTAL FUNDS	1,507,195	(746,360)	760,835

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 5TH APRIL 2025

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	40,881	(1,657)	-	39,224
Endowment funds				
Endowment	-	-	(785,584)	(785,584)
TOTAL FUNDS	<u>40,881</u>	<u>(1,657)</u>	<u>(785,584)</u>	<u>(746,360)</u>

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

	At 6.4.23 £	Net movement in funds £	At 5.4.25 £
Unrestricted funds			
General fund	47,026	42,027	89,053
Endowment funds			
Endowment	1,460,169	(878,603)	581,566
TOTAL FUNDS	<u>1,507,195</u>	<u>(836,576)</u>	<u>670,619</u>

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	69,022	(26,995)	-	42,027
Endowment funds				
Endowment	-	-	(878,603)	(878,603)
TOTAL FUNDS	<u>69,022</u>	<u>(26,995)</u>	<u>(878,603)</u>	<u>(836,576)</u>

9. RELATED PARTY DISCLOSURES

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

THE HARROP GREEN CHARITABLE TRUST

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 5TH APRIL 2025

	5.4.25 £	5.4.24 £
INCOME AND ENDOWMENTS		
Investment income		
Curr asset inv income	28,141	40,881
Total incoming resources	28,141	40,881
EXPENDITURE		
Charitable activities		
Grants and donations made	24,000	-
Accountancy Fees	1,200	1,440
Computer Software	138	217
	25,338	1,657
Total resources expended	25,338	1,657
Net income	2,803	39,224

This page does not form part of the statutory financial statements