

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD 1 MAY 2024 TO 5 APRIL 2025
FOR
THE GREENER PATERSON CHARITABLE TRUST**

Banks & Co Limited
Chartered Certified Accountants
1 Carnegie Road
Newbury
Berkshire
RG14 5DJ

THE GREENER PATERSON CHARITABLE TRUST

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THE GREENER PATERSON CHARITABLE TRUST

REPORT OF THE TRUSTEES

For The Period 1 May 2024 to 5 April 2025

The trustees present their report with the financial statements of the charity for the period 1 May 2024 to 5 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 objective of the charity are:

1. the advancement and promotion of the education of young people through the provision of, or assisting with, the provision of, facilities, support, education, advice and financial assistance to individuals and organisations;
2. the advancement of the conservation, protection and improvement of the physical and natural environment; and
3. such other charitable purposes as the Trustees may decide.

Significant activities

The trust provides funds to chosen beneficiaries in line with the objectives of the charity.

Public benefit

The trustees confirm that they have had regard to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the objective and aims of the charity.

FINANCIAL REVIEW

Reserves policy

the reserves policy of the charity is to hold sufficient reserves to maintain the future establishment and development of the trust.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

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

The charity is governed by a trust deed that was adopted 1 May 2024.

Recruitment and appointment of new trustees

New Trustees are appointed in accordance with the guidelines laid down in the Declaration of Trust.

Organisational structure

Due to the size of the charity, the Trustees form the management team and are responsible for the day to day running of the charity. The investments held by the trust are managed externally by Cazenove Capital Management Limited.

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

1209840

THE GREENER PATERSON CHARITABLE TRUST

REPORT OF THE TRUSTEES

For The Period 1 May 2024 to 5 April 2025

Principal address

Dores Hill
North Sydmonton
Newbury
Berkshire
RG20 9AF

Trustees

Sir A A Greener (appointed 1.5.24)
Mrs A Paterson (appointed 1.5.24)

Independent Examiner

R M L Taylor
Banks & Co Limited
Chartered Certified Accountants
1 Carnegie Road
Newbury
Berkshire
RG14 5DJ

Approved by order of the board of trustees on 3/02/2026 and signed on its behalf
by:



.....
Sir A A Greener - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE GREENER PATERSON CHARITABLE TRUST

Independent examiner's report to the trustees of The Greener Paterson Charitable Trust

I report to the charity trustees on my examination of the accounts of The Greener Paterson Charitable Trust (the Trust) for the period 1 May 2024 to 5 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.

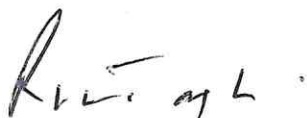
Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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.



R M L Taylor
The Association of Chartered Certified Accountants

Banks & Co Limited
Chartered Certified Accountants
1 Carnegie Road
Newbury
Berkshire
RG14 5DJ

Date: 03.02.2026

THE GREENER PATERSON CHARITABLE TRUST**STATEMENT OF FINANCIAL ACTIVITIES**
For The Period 1 May 2024 to 5 April 2025

	Notes	Unrestricted fund £
INCOME AND ENDOWMENTS FROM		
Donations and legacies	2	512,065
Investment income	3	<u>1,899</u>
Total		<u>513,964</u>
 EXPENDITURE ON		
Other		<u>1,386</u>
Net gains/(losses) on investments		<u>(9,975)</u>
 NET INCOME		<u>502,603</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>502,603</u></u>

The notes form part of these financial statements

THE GREENER PATERSON CHARITABLE TRUST

BALANCE SHEET

5 April 2025

	Notes	Unrestricted fund £
CURRENT ASSETS		
Cash at bank		503,988
CREDITORS		
Amounts falling due within one year	7	(1,385)
NET CURRENT ASSETS		<u>502,603</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		502,603
NET ASSETS		<u>502,603</u>
FUNDS	8	
Unrestricted funds		<u>502,603</u>
TOTAL FUNDS		<u>502,603</u>

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



.....
A A Greener - Trustee



.....
A Paterson - Trustee

The notes form part of these financial statements

THE GREENER PATERSON CHARITABLE TRUST

CASH FLOW STATEMENT

For The Period 1 May 2024 to 5 April 2025

	Notes	£
Cash flows from operating activities		
Cash generated from operations	1	512,064
Net cash provided by operating activities		512,064
Cash flows from investing activities		
Sale of fixed asset investments		381,206
Gift of fixed asset investments		(391,181)
Interest received		1,899
Net cash (used in)/provided by investing activities		(8,076)
Change in cash and cash equivalents in the reporting period		503,988
Cash and cash equivalents at the beginning of the reporting period		-
Cash and cash equivalents at the end of the reporting period		503,988

The notes form part of these financial statements

THE GREENER PATERSON CHARITABLE TRUST

NOTES TO THE CASH FLOW STATEMENT For The Period 1 May 2024 to 5 April 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	£
Net income for the reporting period (as per the Statement of Financial Activities)	502,603
Adjustments for:	
Losses on investments	9,975
Interest received	(1,899)
Increase in creditors	1,385
Net cash provided by operations	<u>512,064</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.5.24 £	Cash flow £	At 5.4.25 £
Net cash			
Cash at bank	-	503,988	503,988
	-	503,988	503,988
Total	-	<u>503,988</u>	<u>503,988</u>

The notes form part of these financial statements

THE GREENER PATERSON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS For The Period 1 May 2024 to 5 April 2025

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. DONATIONS AND LEGACIES

	£
Donations	512,065

THE GREENER PATERSON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued For The Period 1 May 2024 to 5 April 2025

3. INVESTMENT INCOME

	£
Deposit account interest	1,899

4. SUPPORT COSTS

	Governance costs
	£
Other resources expended	1,386

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the period ended 5 April 2025.

Trustees' expenses

There were no trustees' expenses paid for the period ended 5 April 2025.

6. FIXED ASSET INVESTMENTS

	Listed investments
	£
MARKET VALUE	
Additions	391,181
Disposals	(381,206)
Revaluations	(9,975)
At 5 April 2025	-
NET BOOK VALUE	
At 5 April 2025	-

There were no investment assets outside the UK.

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Other creditors	1,385

8. MOVEMENT IN FUNDS

	Net movement in funds	At 5.4.25
	£	£
Unrestricted funds		
General fund	502,603	502,603
TOTAL FUNDS	502,603	502,603

THE GREENER PATERSON CHARITABLE TRUST

NOTES TO THE FINANCIAL STATEMENTS - continued For The Period 1 May 2024 to 5 April 2025

8. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	513,964	(1,386)	(9,975)	502,603
TOTAL FUNDS	<u>513,964</u>	<u>(1,386)</u>	<u>(9,975)</u>	<u>502,603</u>

9. RELATED PARTY DISCLOSURES

During the period donations of £512,065 were received from the Trustees and also the Minton Charitable Trust upon its closure, which was another charity under the control of one of the Trustees.

THE GREENER PATERSON CHARITABLE TRUST**DETAILED STATEMENT OF FINANCIAL ACTIVITIES**
For The Period 1 May 2024 to 5 April 2025

£

INCOME AND ENDOWMENTS**Donations and legacies**

Donations

512,065

Investment income

Deposit account interest

1,899**Total incoming resources**

513,964

EXPENDITURE**Support costs****Governance costs**

Accountancy

1,386

Total resources expended

1,386**Net income before gains and losses**

512,578

Realised recognised gains and lossesRealised gains/(losses) on fixed asset
investments(9,975)**Net income**502,603

This page does not form part of the statutory financial statements