GREEN HILL TRUST

TRUSTEES REPORT AND ACCOUNTS

YEAR ENDED 5 APRIL 2026

Charity Registration Number: 1184437

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REPORT OF THE TRUSTEES FOR YEAR ENDED 5 APRIL 2026

The Trustees present their annual report and accounts of the charity for the year ended 5th April 2026.

Charity Information

Green Hill Trust was registered with the Charity Commission on 16 July 2019 as a Charitable Incorporated Organisation (CIO), registered number 1184437. It was converted from an unincorporated trust under the same name which was originally formed by Declaration of Trust on 26 January 1981.

Trustees

Rosalyn Allen	
Andrew Brown	Chair of Trustees
Daniel Reilly	Secretary
John Shepherd	

Principal Address

4 Botley Road
Chesham
HP5 1XG

Bankers

Natwest
Oakfield Corner, Hill Avenue
Amersham
HP6 5BU

Independent Examiner

Louise Biller ACA
2A Amersham Road
Amersham
HP6 5PE

Structure, governance and management

The principal objectives are the relief of poverty, advancement of education, advancement of the Christian religion and any other purpose beneficial to the community.

Under the requirements of the constitution every trustee must be appointed for a term of three years by a resolution passed by the existing trustees. All trustees are familiar with the practical work of the charity and are encouraged to be involved with the on-going work of the charity.

Public benefit

The Trustees have considered the Charity Commission's general guidance on public benefit when reviewing the Trust's aims and objectives and in planning future activities and setting the grant making policy for the period. The Trustees have, in their view, met the public benefit requirement by making grants to individuals and institutions who are able to further the charity's objectives.

Review of main achievements in the period

During the year the charity was able to provide some grants and build cash reserves.

Financial review

There was income totalling £95,404 (2025: £138,809) which enabled grants to be made and still result in a surplus for the year of £22,103 (2025: £76,057). This was primarily due to the donation in kind of freehold land valued at £47,250 (2025: £Nil) in the current year from an unconnected charity.

None of the loan creditors were repaid leaving a balance of £465,000 (2025: £465,000) and the loan debtor was reduced in the year to £84,938 (2025: £123,911).

Reserves

At the year end the charity had reserves of £668,884 (2025: £646,781). A large amount of the assets held by the charity are in land and buildings with £963,756 (2025: £917,483) held at the year end. Cash reserves at the year end are £83,803 (2025: £67,200) which is considered sufficient to meet outgoings as they fall due.

The reserves policy is to increase reserves over time to pay off the loans used to acquire the properties and to build reserves for future projects.

Going Concern

Having considered the liquidity of the charity the Trustees have a reasonable expectation that the charity has adequate resources to continue for the foreseeable future. Although there are loans of £465,000 due within one year since the year end the Trustees have written to the Belmont Road supporters/lenders to seek their agreement to extend their loans. As of 2nd July 2026 lenders of £425,000 of the total amount loaned have agreed to extend on terms between 1 and 5 years. The charity therefore continues to adopt the going concern basis in preparing the financial statements.

Assessment of Risks

The Trustees have examined the major risks that the charity faces and confirm that systems have been established so that the necessary steps can be taken to lessen these risks.

Future Plans

The plan for the future is to raise donations to pay off more of the loans which were required to purchase the property to accommodate the minister of Hope Church Chesham.

Statement of Trustees' Responsibilities

Charity law requires the trustees to prepare financial statements for each financial year, which show a true and fair view of the state of affairs of the charity, and its financial activities for that period. In preparing those financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- make judgments and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice 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 operational existence.

Approved by the Trustees on 2 July 2026 and signed on their behalf by:



Andrew Brown
Chair of Trustees

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

	Note	2026	2025
		£	£
Income from donations and legacies	2a	69,235	113,625
Income from charitable activities	2b	20,594	20,957
Investment income	2c	5,575	4,227
Total Income		**95,404**	**138,809**
RESOURCES EXPENDED			
Expenditure on charitable activities	3	73,301	62,752
Total Expenditure		**73,301**	**62,752**
NET INCOME		**22,103**	**76,057**
Surplus funds brought forward		646,781	570,724
SURPLUS FUNDS CARRIED FORWARD		**668,884**	**646,781**

The notes at pages 7 to 10 form part of these accounts.

BALANCE SHEET	Note	£	2026 £	£	2025 £
FIXED ASSETS					
Tangible assets	5	963,756		917,483	
			963,756		**917,483**
CURRENT ASSETS					
Debtors	6	89,813		130,586	
Cash in bank		83,803		67,200	
			173,616		**197,786**
Creditors falling due within one year	7		(468,488)		(3,488)
Creditors falling due in more than one year	7		-		(465,000)
NET ASSETS			**668,884**		**646,781**
FUNDS:					
Unrestricted Funds			668,884		646,781
TOTAL CHARITY FUNDS			**668,884**		**646,781**

Approved by the Trustees on 2 July 2026 and signed on their behalf



A Brown
Chair of Trustees

The notes at pages 7 to 10 form part of these accounts.

NOTES TO THE ACCOUNTS

1 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 United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The charity constitutes a public benefit entity as defined by FRS 102.

The financial statements have been prepared under the historical cost convention.

(b) Funds structure

Unrestricted income funds comprise those funds which the Trustees are free to use for any purpose in furtherance of the charitable objects.

(c) Income recognition

All incoming resources are recognised once the charity has entitlement to the resources, it is certain the resources will be received and the monetary value can be measured with reliability.

(d) Expenditure recognition

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 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 payments made to third parties in the furtherance of the charitable objects of the charity. In the case of an unconditional grant offer this is accrued once the recipient has been notified of the grant award. The notification gives the recipient a reasonable expectation that they will receive the grant. Grants awards that are subject to the recipient fulfilling performance conditions are only accrued when the recipient has been notified of the grant and any remaining unfulfilled condition attaching to that grant is outside of the control of the charity.

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty as to the timing of the grant or the amount of grant payable.

(e) Irrecoverable VAT

Irrecoverable VAT is charged against the expenditure heading for which it was incurred.

(f) Fixed Assets

Fixed Assets are measured at cost less accumulated depreciation. Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Land	No depreciation
Freehold buildings	50 years straight line

(g) Debtors

Debtors are recognised at the settlement amount due or income amount accrued net of any discounts due.

(h) Creditors

Creditors are recognised at their settlement amount after allowing for any discounts due.

2a Income from Donations and Legacies

	2026	2025
	£	£
Donations including tax recoverable	69,235	113,625

During the current year the charity received an unrestricted donation in kind with a fair value of £47,250 (2025: £Nil) in the form of freehold land from an unconnected charity.

2b Income from charitable activities

	2026	2025
	£	£
Rental income	20,594	20,957

2c Investment Income

	2026	2025
	£	£
Interest income	5,575	4,227

3 Analysis of Charitable Expenditure

	2026	2025
	£	£
Grants	**48,000**	37,000
Depreciation	**9,601**	9,601
Interest on loans	**13,950**	13,950
Direct costs incurred on rental property	**1,720**	1,421
Legal and professional fees	**-**	750
Bank Charges	**30**	30
Total	**73,301**	**62,752**

4 Staff & Trustees

The Trust has not employed any staff in the current or prior years. The duties have been undertaken by the Trustees. No remuneration or expenses were paid to any trustee (or their connected parties) during the current or prior years.

Received from Trustees and connected parties were donations totalling £Nil (2025: £34,250) and rental income totalling £19,500 (2025: £19,500).

At the year end there were unsecured loans of £100,000 (2025: £100,000) due to the Trustees and connected parties on which interest was charged at 3% totalling £3,000 (2025: £3,000).

5 Fixed Assets

	Land & buildings	Total
	£	£
Cost		
As at 6 April 2025	960,033	**960,033**
Additions	55,874	**55,874**
As at 5 April 2026	1,015,907	**1,015,907**
Depreciation		
As at 6 April 2025	42,550	**42,550**
Charge for the period	9,601	**9,601**
As at 5 April 2026	52,151	**52,151**
Net Book Value at 5 April 2026	963,756	**963,756**
Net Book Value at 5 April 2025	917,483	**917,483**

6 Debtors

	2026	2025
	£	£
Loan	84,938	123,911
Prepayments and accrued income	4,875	6,675
	89,813	**130,586**

One loan totalling £Nil (2025: £34,000) was interest free, unsecured and was due to be repaid in equal quarterly instalments from January 2026 to January 2030. During the current year it was repaid through a grant to the organisation.

Another loan totalling £84,938 (2025: £89,911) has interest charged at 4% and is unsecured. This loan was repaid interest only until January 2026 followed by equal quarterly instalments to January 2030. As a result £65,040 (2025: £84,938) is due in more than one year.

7 Analysis of Creditors

Short term creditors	2026	2025
	£	£
Accruals	3,488	3,488
Loans	465,000	-
	468,488	**3,488**

Long term creditors	2026	2025
	£	£
Loans	-	465,000
	-	**465,000**

Long term loans include £Nil (2025: £465,000) which is unsecured, interest is charged at 3% and the loans are due to be repaid on or after 1 December 2026 (with 6 months notice period given at any point from this date). As a result they have moved to short term loans in the current year.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF GREEN HILL TRUST

I report to the charity trustees on my examination of the accounts of the charity for the year ended 5 April 2026.

Responsibilities and basis of report

As the charity's trustees 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 charity's accounts carried out under section 145 of the 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 charity as required by section 130 of the Act; or
2. the accounts do not accord with those records

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.



Louise Biller ACA
2A Amersham Road
Amersham
HP6 5PE

2 July 2026

GREEN HILL TRUST

TRUSTEES REPORT AND ACCOUNTS

YEAR ENDED 5 APRIL 2026

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TOTAL CHARITY FUNDS			**668,884**		**646,781**

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2b Income from charitable activities

	2026	2025
	£	£
Rental income	20,594	20,957

2c Investment Income

	2026	2025
	£	£
Interest income	5,575	4,227

3 Analysis of Charitable Expenditure

	2026	2025
	£	£
Grants	**48,000**	37,000
Depreciation	**9,601**	9,601
Interest on loans	**13,950**	13,950
Direct costs incurred on rental property	**1,720**	1,421
Legal and professional fees	**-**	750
Bank Charges	**30**	30
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Loans	465,000	-
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Loans	-	465,000
	-	**465,000**

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Independent examiner's statement

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1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the accounts do not accord with those records

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.



Louise Biller ACA
2A Amersham Road
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HP6 5PE

2 July 2026