

GREENSTONES CHRISTIAN TRUST

Registered Charity No 513862

Working as

Missions to Prisons

and

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**Friends of Prison Fellowship
Ethiopia**

ANNUAL REPORT & FINANCIAL STATEMENT

FOR THE YEAR ENDED

31ST DECEMBER 2021



Summary of the objects of the Charity

The Trust exists for the charitable purpose of the furthering of the preaching of the Christian gospel including the publication of gospel tracts the provision of places for the preaching of the gospel the worship of God and other activities for the advancement of Christianity including the outdoor preaching of the gospel

Clause 1 of the Trust Deed dated 28th March 1974.

Trust address

PO Box 37 KENDAL Cumbria LA9 6GF England

Trustees

Mr J W Allen, Rev C Crombie, Mr M Ducker, Rev R Ducker

Bankers

Barclays Bank 9 Highgate Kendal LA9 4DF and NatWest Bank 10 Elephant Yard Kendal LA9 4LZ

Independent Examiner

C&GB Associates, 8-10 Millgate, Thirsk, YO7 1AA

GREENSTONES CHRISTIAN TRUST

Registered Charity No 513862

ANNUAL REPORT - YEAR ENDED 31ST DECEMBER 2021

INTRODUCTION

Greenstones Christian Trust which is nondenominational has continued to pursue its charitable purpose of furthering the preaching of the Christian gospel and to demonstrate the holistic nature of this Christian good news by supporting practical projects. It is not the purpose of the Trust to do all the preaching. The aim is to further this by encouraging others - of whatever denomination - to join in sharing good news and a message of hope with all kinds of people in ways that are relevant to their needs. This is essentially more than just words! Although the main focus of the Trust is amongst people affected by imprisonment, this is not exclusive.

TRUST MANAGEMENT

Trustees

The Trust is managed by Trustees and according to paragraph 10 of the Trust Deed dated 28th March 1974 "The number of trustees of this deed shall not be less than three". As noted on the title page, there are currently four Trustees following the sad death of GCT Founder Rev Bob Spratt in November of this year.

The policy and practice of the Trust is to invite persons with relevant experience/qualifications/vision to consider taking on this responsibility.

Reserves and the application of funds

The current policy and practice of the Trust is not to build up large financial reserves but to apply money received to furthering the varied work of the Trust at the earliest opportunity. All work continues to be undertaken on a voluntary basis, with volunteers responsible for meeting their own expenses - including those involved in visiting Ethiopia.

Funds for the work in Ethiopia undertaken in partnership with Justice for All-Prison Fellowship Ethiopia are held in a separate dedicated account - Friends of Prison Fellowship Ethiopia - and are applied in full in Ethiopia.

Reporting Serious Incidents

As required by the Charity Commission, it is confirmed that there are no serious incidents or other matters that need to be reported.

SUMMARY OF ACTIVITIES AND ACHIEVEMENTS

In the UK

The UK work of this Trust is generally undertaken in co-operation with others, especially Christian prison chaplains and those concerned with the care and resettlement of offenders.

The free provision of Life Recovery Bibles and other Christian material in response to requests by prisoners and others - most especially those seeking to overcome problems of addiction - has continued during the year.

Opportunities to further the preaching of the Christian gospel in accordance with the purpose of this Trust as declared in our Trust Deed quite often appear to be related to an interest in the Trust's Ethiopian prisons ministry activities.

As Covid restrictions have eased, there have been invitations to speak in churches of a number of denominations and give talks about the work.

In Ethiopia

Once again, the restrictions in travel caused by Covid-19 have prevented any visits to Ethiopia during 2021. The unstable political situation and armed conflict within the country has further limited the possibility of travel. Nevertheless, the Trust has been privileged to be able to continue supporting the holistic Christian prisons ministry of Ethiopian NGO Justice for All-Prison Fellowship Ethiopia through funding ongoing programmes and providing encouragement and prayer.

The **REFUGE** project continues to provide much needed holistic support in the community for children with parents in prison. Sponsorship through the Trust supports around 50 children directly, with significant spin-off benefits to the wider family. Food, medicine, school fees and school uniform costs are all typically provided by the monthly sponsorship. On the parent's release, a sheep or a goat may be given to the family with sponsorship continuing for a further six months to give opportunity for resettlement.

The **Twinkle of Hope** Project has continued its focus on meeting some of the identified needs of young children who are in prison with their mothers. This can include ensuring a wholesome diet, providing education appropriate to age, health care etc. up to the provision of play areas and the construction of accommodation. The project is prison specific so that every child in the prisons where it operates is included.

In accordance with our normal practice, all money donated for use in Ethiopia has continued to be applied in full in that country with no deductions here in the UK for admin, expenses or any other purpose.

LOOK BACK - LOOK AHEAD

This has been another year when despite the difficulties caused by the global pandemic and the political unrest within Ethiopia much continues to be achieved. Good news has been shared in places which are more accustomed to bad news and hope has been brought into situations that may previously have appeared hopeless.

We go forward into 2022 with a desire to build on the experience gained over the years and a fresh determination to demonstrate God's love in ways that can be understood.

Signed: *M E Ducker*
October 2022

Date: 30

M E Ducker,
Trustee

GREENSTONES CHRISTIAN TRUSTSTATEMENT OF FINANCIAL ACTIVITIES (incorporating the income and expenditure account)
for the year ended 31 December 2021

		Unrestricted funds 2021	Restricted funds 2021	Total funds 2021	Total funds 2020
	Note	£	£	£	£
Income and endowments from:					
Donations and legacies	2	651	40,815	41,466	52,897
Investments	3	1	-	1	10
		<hr/>	<hr/>	<hr/>	<hr/>
Total income and endowments		652	40,815	41,467	52,907
		<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on:					
Charitable activities	4	714	44,890	45,604	60,343
		<hr/>	<hr/>	<hr/>	<hr/>
Total resources expended		714	44,890	45,604	60,343
		<hr/>	<hr/>	<hr/>	<hr/>
Net income / (expenditure)					
Net movement in funds		(62)	(4,075)	(4,137)	(7,436)
Reconciliation of funds:					
Total funds at 1 January 2021	7	1,441	47,860	49,301	56,737
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds at 31 December 2021	7	1,379	43,785	45,164	49,301
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 6 to 12 form part of these financial statements.

GREENSTONES CHRISTIAN TRUST
 REGISTERED NUMBER: 513862
 BALANCE SHEET
 as at 31 December 2021

	Note	£	2021 £	£	2020 £
Current assets					
Cash at bank and in hand			45,164		49,301
Net current assets					
			45,164		49,301
Total assets less current liabilities					
			45,164		49,301
Charity funds					
Restricted funds	7		43,785		47,860
Unrestricted funds - general	7		1,379		1,441
Total charity funds					
			45,164		49,301

The financial statements were approved by the Trustees on 30 October 2022 and signed on their behalf, by:



Trustee
 M E Ducker

The notes on pages 6 to 12 form part of these financial statements.

1 Accounting policies

(a) General information and basis of preparation of financial statements

The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Greenstones Christian Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

(b) Funds

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1 Accounting policies (continued)

(d) Expenditure recognition

All expenditure is accounted for on a cash basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is inclusive of irrecoverable VAT.

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to expenditure on charitable activities on a basis consistent with use of the resources.

The analysis of these costs is included in note 5.

(f) Cash at bank and in hand

Cash at bank and in hand include cash in hand and deposits held with banks.

(g) Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

(h) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

GREENSTONES CHRISTIAN TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 December 2021

2	Income from donations and legacies	Unrestricted	Restricted	Total	Total
		funds	funds		
		2021	2021	2021	2020
		£	£	£	£
	Donations	651	38,095	38,746	46,561
	Gift Aid	-	2,720	2,720	6,336
		<u>651</u>	<u>40,815</u>	<u>41,466</u>	<u>52,897</u>
	For the year ended				
	31 December 2020	<u>1,370</u>	<u>51,527</u>	<u></u>	<u>52,897</u>
3	Income from investments	Unrestricted	Restricted	Total	Total
		funds	funds		
		2021	2021	2021	2020
		£	£	£	£
	Deposit account interest	1	-	1	10
		<u>1</u>	<u>-</u>	<u>1</u>	<u>10</u>
	For the year ended				
	31 December 2020	<u>1</u>	<u>9</u>	<u></u>	<u>10</u>

4 Analysis of expenditure on charitable activities

	Mission Giving £	Total 2021 £	Total 2020 £
Ethiopian Chaplaincy Support	23,695	23,695	29,615
Twinkle of Hope & Refuge children support	16,830	16,830	18,360
Capital Projects - Ethiopia	-	-	8,730
Restricted Fund - Ethiopia	4,365	4,365	2,000
	<u>44,890</u>	<u>44,890</u>	<u>58,705</u>
Share of support costs (5)	879	879	1,638
Share of governance (5) costs	-	-	-
	<u>45,769</u>	<u>45,769</u>	<u>60,343</u>
Analysis by fund			
Unrestricted funds	714	714	
Restricted funds	44,890	44,890	
	<u>45,604</u>	<u>45,604</u>	
For the year ended 31 December 2020			
Unrestricted funds	1,248		1,248
Restricted funds	59,095		59,095
	<u>60,343</u>		<u>60,343</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 December 2021

5 Allocation of support costs

	Support Costs £	Governance £	Total 2021 £	Total 2020 £
Printing & Stationery	-	-	-	212
Subscription	100	-	100	100
Postage	-	-	-	328
PO Box Fees	284	-	284	278
Insurance	330	-	330	330
Bank transfer charges	165	-	165	390
	<u>879</u>	<u>-</u>	<u>879</u>	<u>1,638</u>

6 Trustees' remuneration and expenses

No Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2020: £nil).

The Trustees had expenses reimbursed during the year totalling £nil (2020: £nil).

GREENSTONES CHRISTIAN TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 December 2021

7 Fund reconciliation

	Balance at 1 Jan 2021 £	Net movement in funds £	Balance at 31 Dec 2021 £
Unrestricted funds			
General fund	1,441	(62)	1,379
	1,441	(62)	1,379
Restricted funds			
Ethiopian Chaplaincy Support	897	(897)	-
Twinkle of Hope & Refuge children support	11,795	(922)	10,873
Capital Projects - Ethiopia	10,548	100	10,648
Restricted Fund - Ethiopia	24,620	(2,356)	22,264
	47,860	(4,075)	43,785
Total funds	49,301	(4,137)	45,164

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

	Income £	Expenditure £	Transfer £	Movement in funds £
Unrestricted funds				
General fund	652	(714)		(62)
	652	(714)	-	(62)
Restricted funds				
Ethiopian Chaplaincy Support	14,630	(23,695)	8168	(897)
Twinkle of Hope & Refuge children support	15,908	(16,830)		(922)
Capital Projects - Ethiopia	100	-		100
Restricted Fund - Ethiopia	10,177	(4,365)	-8168	(2,356)
	40,815	(44,890)	-	(4,075)
Total funds	41,467	(45,604)	-	(4,137)

GREENSTONES CHRISTIAN TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 December 2021

8 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Cash and current investments	1,379	43,785	45,164
Total	<u>1,379</u>	<u>43,785</u>	<u>45,164</u>

9 Related party transactions

There were no disclosable related party transactions during the period (2020: £nil).

**Independent Examiner's Report to the Trustees of the
Greenstones Christian Trust**

I report on the financial statements of the charity for the year ended 31 December 2021 which are set out on pages 4 to 12.

Responsibilities and Basis of Report

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

Independent Examiner's Statement

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- the accounts do not accord with such records; or
- 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.

Signed:



Dated: 28 October 2022

Guy R Baragwanath ACA

C & G B Associates
8-10 Millgate
Thirsk
North Yorkshire
YO7 1AA

GREENSTONES CHRISTIAN TRUSTSTATEMENT OF FINANCIAL ACTIVITIES (incorporating the income and expenditure account)
for the year ended 31 December 2021

		Unrestricted funds 2021	Restricted funds 2021	Total funds 2021	Total funds 2020
	Note	£	£	£	£
Income and endowments from:					
Donations and legacies	2	651	40,815	41,466	52,897
Investments	3	1	-	1	10
		<hr/>	<hr/>	<hr/>	<hr/>
Total income and endowments		652	40,815	41,467	52,907
		<hr/>	<hr/>	<hr/>	<hr/>
Expenditure on:					
Charitable activities	4	714	44,890	45,604	60,343
		<hr/>	<hr/>	<hr/>	<hr/>
Total resources expended		714	44,890	45,604	60,343
		<hr/>	<hr/>	<hr/>	<hr/>
Net income / (expenditure)					
Net movement in funds		(62)	(4,075)	(4,137)	(7,436)
Reconciliation of funds:					
Total funds at 1 January 2021	7	1,441	47,860	49,301	56,737
		<hr/>	<hr/>	<hr/>	<hr/>
Total funds at 31 December 2021	7	1,379	43,785	45,164	49,301
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 6 to 12 form part of these financial statements.

GREENSTONES CHRISTIAN TRUST
REGISTERED NUMBER: 513862
BALANCE SHEET
as at 31 December 2021

	Note	£	2021 £	£	2020 £
Current assets					
Cash at bank and in hand			45,164		49,301
			<hr/>		<hr/>
Net current assets			45,164		49,301
			<hr/>		<hr/>
Total assets less current liabilities			45,164		49,301
			<hr/> <hr/>		<hr/> <hr/>
Charity funds					
Restricted funds	7		43,785		47,860
Unrestricted funds - general	7		1,379		1,441
			<hr/>		<hr/>
Total charity funds			45,164		49,301
			<hr/> <hr/>		<hr/> <hr/>

The financial statements were approved by the Trustees on 30 October 2022 and signed on their behalf, by:



Trustee
M E Ducker

The notes on pages 6 to 12 form part of these financial statements.

1 Accounting policies

(a) General information and basis of preparation of financial statements

The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Greenstones Christian Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

(b) Funds

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

(c) Income recognition

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

1 Accounting policies (continued)

(d) Expenditure recognition

All expenditure is accounted for on a cash basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is inclusive of irrecoverable VAT.

(e) Support costs allocation

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to expenditure on charitable activities on a basis consistent with use of the resources.

The analysis of these costs is included in note 5.

(f) Cash at bank and in hand

Cash at bank and in hand include cash in hand and deposits held with banks.

(g) Financial instruments

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

(h) Tax

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

GREENSTONES CHRISTIAN TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 December 2021

2	Income from donations and legacies	Unrestricted	Restricted	Total	Total
		funds	funds		
		2021	2021	2021	2020
		£	£	£	£
	Donations	651	38,095	38,746	46,561
	Gift Aid	-	2,720	2,720	6,336
		<u>651</u>	<u>40,815</u>	<u>41,466</u>	<u>52,897</u>
	For the year ended				
	31 December 2020	<u>1,370</u>	<u>51,527</u>	<u></u>	<u>52,897</u>
3	Income from investments	Unrestricted	Restricted	Total	Total
		funds	funds		
		2021	2021	2021	2020
		£	£	£	£
	Deposit account interest	1	-	1	10
		<u>1</u>	<u>-</u>	<u>1</u>	<u>10</u>
	For the year ended				
	31 December 2020	<u>1</u>	<u>9</u>	<u></u>	<u>10</u>

4 Analysis of expenditure on charitable activities

	Mission Giving £	Total 2021 £	Total 2020 £
Ethiopian Chaplaincy Support	23,695	23,695	29,615
Twinkle of Hope & Refuge children support	16,830	16,830	18,360
Capital Projects - Ethiopia	-	-	8,730
Restricted Fund - Ethiopia	4,365	4,365	2,000
	<u>44,890</u>	<u>44,890</u>	<u>58,705</u>
Share of support costs (5)	879	879	1,638
Share of governance (5) costs	-	-	-
	<u>45,769</u>	<u>45,769</u>	<u>60,343</u>
Analysis by fund			
Unrestricted funds	714	714	
Restricted funds	44,890	44,890	
	<u>45,604</u>	<u>45,604</u>	
For the year ended 31 December 2020			
Unrestricted funds	1,248		1,248
Restricted funds	59,095		59,095
	<u>60,343</u>		<u>60,343</u>

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 December 2021

5 Allocation of support costs

	Support Costs £	Governance £	Total 2021 £	Total 2020 £
Printing & Stationery	-	-	-	212
Subscription	100	-	100	100
Postage	-	-	-	328
PO Box Fees	284	-	284	278
Insurance	330	-	330	330
Bank transfer charges	165	-	165	390
	<u>879</u>	<u>-</u>	<u>879</u>	<u>1,638</u>

6 Trustees' remuneration and expenses

No Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2020: £nil).

The Trustees had expenses reimbursed during the year totalling £nil (2020: £nil).

GREENSTONES CHRISTIAN TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 December 2021

7 Fund reconciliation

	Balance at 1 Jan 2021 £	Net movement in funds £	Balance at 31 Dec 2021 £
Unrestricted funds			
General fund	1,441	(62)	1,379
	1,441	(62)	1,379
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Ethiopian Chaplaincy Support	897	(897)	-
Twinkle of Hope & Refuge children support	11,795	(922)	10,873
Capital Projects - Ethiopia	10,548	100	10,648
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	47,860	(4,075)	43,785
Total funds	49,301	(4,137)	45,164

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General fund	652	(714)		(62)
	652	(714)	-	(62)
Restricted funds				
Ethiopian Chaplaincy Support	14,630	(23,695)	8168	(897)
Twinkle of Hope & Refuge children support	15,908	(16,830)		(922)
Capital Projects - Ethiopia	100	-		100
Restricted Fund - Ethiopia	10,177	(4,365)	-8168	(2,356)
	40,815	(44,890)	-	(4,075)
Total funds	41,467	(45,604)	-	(4,137)

GREENSTONES CHRISTIAN TRUST

NOTES TO THE FINANCIAL STATEMENTS (continued)
for the year ended 31 December 2021

8 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Cash and current investments	1,379	43,785	45,164
Total	<u>1,379</u>	<u>43,785</u>	<u>45,164</u>

9 Related party transactions

There were no disclosable related party transactions during the period (2020: £nil).

**Independent Examiner's Report to the Trustees of the
Greenstones Christian Trust**

I report on the financial statements of the charity for the year ended 31 December 2021 which are set out on pages 4 to 12.

Responsibilities and Basis of Report

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Independent Examiner's Statement

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I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- the accounts do not accord with such records; or
- 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.

Signed:



Dated: 28 October 2022

Guy R Baragwanath ACA

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