

# 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 31<sup>ST</sup> DECEMBER 2022



### 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 28<sup>th</sup> 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 31<sup>ST</sup> DECEMBER 2022**

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### **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 28<sup>th</sup> 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 who have been overseeing the work of the Trust for many years.

The policy and practice of the Trust is to invite persons with relevant experience/ qualifications/vision to consider taking on this responsibility and we continue to look out for new trustees as opportunities arise.

#### **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.

Two of our current Trustees are employed as Prison Chaplains in the UK and are actively involved in spreading the gospel message of hope.

### **In Ethiopia**

Although the restrictions in travel caused by Covid-19 eased during 2022, visits to Ethiopia have not been possible due to the continuing unstable political situation and armed conflict within the country. We continue to pray for a lasting peace within the country and for the opportunity to visit our brothers and sisters once again. 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.

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 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. Lives continue to be changed 'from the inside out'.

We go forward into 2023 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. A Trustee visit to Ethiopia remains a priority as soon as conditions allow, and we plan to give our website a 'makeover' during 2024 to help make our ministry more accessible.

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Signed:           *M E Ducker*          

**Date:** 3 October 2023

M E Ducker,  
Trustee

**Charity Number: 503862**

**GREENSTONES CHRISTIAN TRUST**

**Report of the Trustees and  
Unaudited Financial Statements**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**GREENSTONES CHRISTIAN TRUST**

STATEMENT OF FINANCIAL ACTIVITIES (incorporating the income and expenditure account)  
for the year ended 31 December 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income and endowments from:</b>					
Donations and legacies	2	13,738	25,895	39,633	41,466
Investments	3	23	-	23	1
<b>Total income and endowments</b>		<b>13,761</b>	<b>25,895</b>	<b>39,656</b>	<b>41,467</b>
<b>Expenditure on:</b>					
Charitable activities	4	750	47,970	48,720	45,604
<b>Total resources expended</b>		<b>750</b>	<b>47,970</b>	<b>48,720</b>	<b>45,604</b>
<b>Net income / (expenditure)</b>					
<b>Net movement in funds</b>		13,011	(22,075)	(9,064)	(4,137)
<b>Reconciliation of funds:</b>					
Total funds at 1 January 2022	7	1,379	43,785	45,164	49,301
<b>Total funds at 31 December 2022</b>	7	<b>14,390</b>	<b>21,710</b>	<b>36,100</b>	<b>45,164</b>

The notes on pages 3 to 9 form part of these financial statements.

**GREENSTONES CHRISTIAN TRUST**  
REGISTERED NUMBER: 513862  
BALANCE SHEET  
*as at 31 December 2022*

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	Note	£	2022 £	£	2021 £
<b>Current assets</b>					
Cash at bank and in hand			36,100		45,164
			<hr/>		<hr/>
<b>Net current assets</b>			36,100		45,164
			<hr/>		<hr/>
<b>Total assets less current liabilities</b>			36,100		45,164
			<hr/> <hr/>		<hr/> <hr/>
<b>Charity funds</b>					
Restricted funds	7		21,710		43,785
Unrestricted funds - general	7		14,390		1,379
			<hr/>		<hr/>
<b>Total charity funds</b>			36,100		45,164
			<hr/> <hr/>		<hr/> <hr/>

The financial statements were approved by the Trustees on 16 October 2023 and signed on their behalf, by:



**Trustee**  
M E Ducker

The notes on pages 3 to 9 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.

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**GREENSTONES CHRISTIAN TRUST**

NOTES TO THE FINANCIAL STATEMENTS (continued)  
for the year ended 31 December 2022

2	Income from donations and legacies	Unrestricted	Restricted	Total	Total
		funds	funds		
		2022	2022	2022	2021
		£	£	£	£
	Donations	13,738	25,895	39,633	38,746
	Gift Aid	-	-	-	2,720
		<u>13,738</u>	<u>25,895</u>	<u>39,633</u>	<u>41,466</u>
	<b>For the year ended</b>				
	<b>31 December 2021</b>	<u>651</u>	<u>40,815</u>	<u></u>	<u>41,466</u>
3	Income from investments	Unrestricted	Restricted	Total	Total
		funds	funds		
		2022	2022	2022	2021
		£	£	£	£
	Deposit account interest	23	-	23	1
		<u>23</u>	<u>-</u>	<u>23</u>	<u>1</u>
	<b>For the year ended</b>				
	<b>31 December 2021</b>	<u>1</u>	<u>-</u>	<u></u>	<u>1</u>

**4 Analysis of expenditure on charitable activities**

	<b>Mission Giving £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Ethiopian Chaplaincy Support	27,885	27,885	23,695
Twinkle of Hope & Refuge children support	19,890	19,890	16,830
Capital Projects - Ethiopia	-	-	-
Restricted Fund - Ethiopia	-	-	4,200
	<u>47,775</u>	<u>47,775</u>	<u>44,725</u>
Share of support costs (5)	525	525	879
Share of governance (5) costs	420	420	-
	<u>48,720</u>	<u>48,720</u>	<u>45,604</u>
<b>Analysis by fund</b>			
Unrestricted funds	750	750	
Restricted funds	47,970	47,970	
	<u>48,720</u>	<u>48,720</u>	
<b>For the year ended 31 December 2021</b>			
Unrestricted funds	714		714
Restricted funds	44,890		44,890
	<u>45,604</u>		<u>45,604</u>

**5 Allocation of support costs**

	<b>Support Costs</b>	<b>Governance</b>	<b>Total 2022</b>	<b>Total 2021</b>
	£	£	£	£
Independent Examination	-	420	420	-
Subscription	-	-	-	100
Postage	-	-	-	-
PO Box Fees	-	-	-	284
Insurance	330	-	330	330
Bank transfer charges	195	-	195	165
	<u>525</u>	<u>420</u>	<u>945</u>	<u>879</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 (2021: £nil).

The Trustees had expenses reimbursed during the year totalling £nil (2021: £nil).

**GREENSTONES CHRISTIAN TRUST**

NOTES TO THE FINANCIAL STATEMENTS (continued)  
for the year ended 31 December 2022

**7 Fund reconciliation**

	Balance at 1 Jan 2022 £	Net movement in funds £	Balance at 31 Dec 2022 £
<b>Unrestricted funds</b>			
General fund	1,379	13,011	14,390
	1,379	13,011	14,390
<b>Restricted funds</b>			
Ethiopian Chaplaincy Support	-	-	-
Twinkle of Hope & Refuge children support	10,873	(5,313)	5,560
Capital Projects - Ethiopia	10,648	-	10,648
Restricted Fund - Ethiopia	22,264	(16,762)	5,502
	43,785	(22,075)	21,710
<b>Total funds</b>	45,164	(9,064)	36,100

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

	Income £	Expenditure £	Transfer £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	13,761	(750)	-	13,011
	13,761	(750)	-	13,011
<b>Restricted funds</b>				
Ethiopian Chaplaincy Support	9,930	(27,885)	17,955	-
Twinkle of Hope & Refuge children support	12,055	(19,890)	2,522	(5,313)
Capital Projects - Ethiopia	-	-	-	-
Restricted Fund - Ethiopia	3,910	(195)	(20,477)	(16,762)
	25,895	(47,970)	-	(22,075)
<b>Total funds</b>	39,656	(48,720)	-	(9,064)

**8 Analysis of net assets between funds**

	Unrestricted funds £	Restricted funds £	Total £
Cash and current investments	14,390	21,710	36,100
<b>Total</b>	<u>14,390</u>	<u>21,710</u>	<u>36,100</u>

**9 Related party transactions**

There were no disclosable related party transactions during the period (2021: £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 2022 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').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of 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: 16 October 2023

Mr G Baragwanath FCA

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

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**Charity Number: 503862**

**GREENSTONES CHRISTIAN TRUST**

**Report of the Trustees and  
Unaudited Financial Statements**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**GREENSTONES CHRISTIAN TRUST**

STATEMENT OF FINANCIAL ACTIVITIES (incorporating the income and expenditure account)  
for the year ended 31 December 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income and endowments from:</b>					
Donations and legacies	2	13,738	25,895	39,633	41,466
Investments	3	23	-	23	1
<b>Total income and endowments</b>		<b>13,761</b>	<b>25,895</b>	<b>39,656</b>	<b>41,467</b>
<b>Expenditure on:</b>					
Charitable activities	4	750	47,970	48,720	45,604
<b>Total resources expended</b>		<b>750</b>	<b>47,970</b>	<b>48,720</b>	<b>45,604</b>
<b>Net income / (expenditure)</b>					
<b>Net movement in funds</b>		13,011	(22,075)	(9,064)	(4,137)
<b>Reconciliation of funds:</b>					
Total funds at 1 January 2022	7	1,379	43,785	45,164	49,301
<b>Total funds at 31 December 2022</b>	7	<b>14,390</b>	<b>21,710</b>	<b>36,100</b>	<b>45,164</b>

The notes on pages 3 to 9 form part of these financial statements.

**GREENSTONES CHRISTIAN TRUST**  
REGISTERED NUMBER: 513862  
BALANCE SHEET  
*as at 31 December 2022*

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	Note	£	2022 £	£	2021 £
<b>Current assets</b>					
Cash at bank and in hand			36,100		45,164
			<hr/>		<hr/>
<b>Net current assets</b>			36,100		45,164
			<hr/>		<hr/>
<b>Total assets less current liabilities</b>			36,100		45,164
			<hr/> <hr/>		<hr/> <hr/>
<b>Charity funds</b>					
Restricted funds	7		21,710		43,785
Unrestricted funds - general	7		14,390		1,379
			<hr/>		<hr/>
<b>Total charity funds</b>			36,100		45,164
			<hr/> <hr/>		<hr/> <hr/>

The financial statements were approved by the Trustees on 16 October 2023 and signed on their behalf, by:



**Trustee**  
M E Ducker

The notes on pages 3 to 9 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.

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**GREENSTONES CHRISTIAN TRUST**

NOTES TO THE FINANCIAL STATEMENTS (continued)  
for the year ended 31 December 2022

2	Income from donations and legacies	Unrestricted	Restricted	Total	Total
		funds	funds		
		2022	2022	2022	2021
		£	£	£	£
	Donations	13,738	25,895	39,633	38,746
	Gift Aid	-	-	-	2,720
		<u>13,738</u>	<u>25,895</u>	<u>39,633</u>	<u>41,466</u>
	<b>For the year ended</b>				
	<b>31 December 2021</b>	<u>651</u>	<u>40,815</u>	<u></u>	<u>41,466</u>
3	Income from investments	Unrestricted	Restricted	Total	Total
		funds	funds		
		2022	2022	2022	2021
		£	£	£	£
	Deposit account interest	23	-	23	1
		<u>23</u>	<u>-</u>	<u>23</u>	<u>1</u>
	<b>For the year ended</b>				
	<b>31 December 2021</b>	<u>1</u>	<u>-</u>	<u></u>	<u>1</u>

**4 Analysis of expenditure on charitable activities**

	<b>Mission Giving £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Ethiopian Chaplaincy Support	27,885	27,885	23,695
Twinkle of Hope & Refuge children support	19,890	19,890	16,830
Capital Projects - Ethiopia	-	-	-
Restricted Fund - Ethiopia	-	-	4,200
	<u>47,775</u>	<u>47,775</u>	<u>44,725</u>
Share of support costs (5)	525	525	879
Share of governance (5) costs	420	420	-
	<u>48,720</u>	<u>48,720</u>	<u>45,604</u>
<b>Analysis by fund</b>			
Unrestricted funds	750	750	
Restricted funds	47,970	47,970	
	<u>48,720</u>	<u>48,720</u>	
<b>For the year ended 31 December 2021</b>			
Unrestricted funds	714		714
Restricted funds	44,890		44,890
	<u>45,604</u>		<u>45,604</u>

**5 Allocation of support costs**

	<b>Support Costs</b>	<b>Governance</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Independent Examination	-	420	420	-
Subscription	-	-	-	100
Postage	-	-	-	-
PO Box Fees	-	-	-	284
Insurance	330	-	330	330
Bank transfer charges	195	-	195	165
	<u>525</u>	<u>420</u>	<u>945</u>	<u>879</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 (2021: £nil).

The Trustees had expenses reimbursed during the year totalling £nil (2021: £nil).

**GREENSTONES CHRISTIAN TRUST**

NOTES TO THE FINANCIAL STATEMENTS (continued)  
for the year ended 31 December 2022

**7 Fund reconciliation**

	Balance at 1 Jan 2022 £	Net movement in funds £	Balance at 31 Dec 2022 £
<b>Unrestricted funds</b>			
General fund	1,379	13,011	14,390
	1,379	13,011	14,390
<b>Restricted funds</b>			
Ethiopian Chaplaincy Support	-	-	-
Twinkle of Hope & Refuge children support	10,873	(5,313)	5,560
Capital Projects - Ethiopia	10,648	-	10,648
Restricted Fund - Ethiopia	22,264	(16,762)	5,502
	43,785	(22,075)	21,710
<b>Total funds</b>	45,164	(9,064)	36,100

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

	Income £	Expenditure £	Transfer £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	13,761	(750)	-	13,011
	13,761	(750)	-	13,011
<b>Restricted funds</b>				
Ethiopian Chaplaincy Support	9,930	(27,885)	17,955	-
Twinkle of Hope & Refuge children support	12,055	(19,890)	2,522	(5,313)
Capital Projects - Ethiopia	-	-	-	-
Restricted Fund - Ethiopia	3,910	(195)	(20,477)	(16,762)
	25,895	(47,970)	-	(22,075)
<b>Total funds</b>	39,656	(48,720)	-	(9,064)

**8 Analysis of net assets between funds**

	Unrestricted funds £	Restricted funds £	Total £
Cash and current investments	14,390	21,710	36,100
<b>Total</b>	<u>14,390</u>	<u>21,710</u>	<u>36,100</u>

**9 Related party transactions**

There were no disclosable related party transactions during the period (2021: £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 2022 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').

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of 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: 16 October 2023

Mr G Baragwanath FCA

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

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