

# THE JUNIPER TRUST

England & Wales · Charity number 1053356

## Details

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**Status** Registered

**Legal form** Other

**Registered** 1996-02-28

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** 31 White Ox Way  
Penrith  
Cumbria  
CA11 8QP

**Phone** 07775768569

**Website** [www.junipertrust.co.uk](http://www.junipertrust.co.uk)

## Activities

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**Objects:** THE RELIEF OF PERSONS OF THE HIMALAYAN REGION OF ASIA AND OTHER AREAS WHO ARE IN CONDITIONS OF NEED, HARDSHIP AND DISTRESS IN PARTICULAR BUT NOT EXCLUSIVELY BY THE PROVISIONS OF VOLUNTARY SPECIALIST ADVISERS

**Activities:** Relief of persons in the Himalayan region of Asia and other areas which are in conditions of need, hardship and distress.

## Classification

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- **How:** Makes Grants To Organisations, Provides Buildings/facilities/open Space
- **What:** General Charitable Purposes, Education/training, Overseas Aid/famine Relief, Environment/conservation/heritage
- **Who:** Children/young People, The General Public/mankind

## Geography

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- **Area of benefit:** HIMALAYAN REGION OF ASIA AND OTHER AREAS
- India
- Nepal
- Pakistan
- Tanzania
- Cumbria

## Finances

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| Period end | Income  | Expenditure | Assets | Employees |
|------------|---------|-------------|--------|-----------|
| 2025-02-28 | £28,618 | £26,371     | -      | -         |
| 2024-02-29 | £26,774 | £37,298     | -      | -         |
| 2023-02-28 | £27,156 | £40,016     | -      | -         |
| 2022-02-28 | £35,912 | £20,718     | -      | -         |
| 2021-02-28 | £19,411 | £12,738     | -      | -         |

## Trustees

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| Name                | Role | Appointed  |
|---------------------|------|------------|
| MR GLEN ROWLEY      |      |            |
| RONALD JAMES KENYON |      | 2011-11-25 |

**THE JUNIPER TRUST**

England & Wales - Charity number 1053356

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# Accounts

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# **THE JUNIPER TRUST**

## **REPORT & FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED 28th FEBRUARY 2025**

**Charity Number 1053356**

**Registered Charity Number: 1053356**

# THE JUNIPER TRUST

## TRUSTEES' ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 28th FEBRUARY 2025

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# THE JUNIPER TRUST

## MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

**Registered charity name** The Juniper Trust  
**Charity number** 1053356  
**Principal office** 31 White Ox Way  
Penrith  
CA11 8QP

### LIST OF OFFICERS

**Patron** Sir Christian Bonington  
**President** Angela Locke  
**Chairman** Glenn Rowley  
**Treasurer** Ronald Kenyon

**TRUSTEES** Glenn Rowley  
Ronald Kenyon

**BANKERS** Barclays Bank plc  
Market Square  
Penrith

**INDEPENDENT EXAMINER** Pierre Dewil for and on behalf of  
Gregory Priestley & Stewart  
Lyndhurst  
1 Cranmer Street  
Long Eaton  
Nottingham  
Nottinghamshire  
NG10 1NJ

# THE JUNIPER TRUST

## TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 28th FEBRUARY 2025

The trustees are pleased to present their report and unaudited accounts of the charity for the year ended 28th February 2025

### REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 3 of the accounts.

### THE TRUSTEES

The trustees who served the charity during the period were as follows:

Glenn Rowley  
Ronald Kenyon

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing Document

The Charity's governing document is the Constitution adopted on 15th February 1996.

#### Method adopted for the recruitment and appointment of new Trustees

The Trust recruits and appoints new trustees when suitable people appear. There are also a number of other volunteers involved in the Trust who are not Trustees but who help with the running of the Trust, the projects and fund raising.

#### Organisational structure

Juniper Trust is an independent charity.

The general control of the charity is in the hands of the Trustees.

#### Major risks to which the charity is exposed

The Trust has been involved in a number of projects over the years and worked with as appropriate. In the last few years it has been mainly involved with the effect of the earthquake in Nepal in April 2015. This gave additional problems with fund raising and logistics of control with projects. In the last year the Trust has been involved with helping communities in Pakistan with food aid to alleviate problems caused by the Covid 19 pandemic. These however have been well managed with the personnel, volunteers and members of Trust in the United Kingdom and overseas, particularly in Nepal and Pakistan, with all projects having local, reliable contacts.

### OBJECTIVES AND ACTIVITIES

#### Objects of the Charity

The objects of the Charity are -

The relief of persons in the Himalayan region of Asia and other areas who are in conditions of need, hardship and distress

#### How our activities achieve public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

# THE JUNIPER TRUST

## REPORT OF THE OFFICERS FOR THE YEAR ENDED 28th FEBRUARY 2025

### ACHIEVEMENTS AND PERFORMANCE

#### REVIEW OF ACTIVITIES

The Trust is continuing with the Quality Education Project the Trust for the schools in the Kinja area.

The Trust is continuing the tree planting project in the Kinja area of Nepal and looking to plant 100,000 trees over 10 years.. The trees planted are fruit trees and the planting has been aided by the local population and the fact that the trees will yield fruit available for the locals to eat and sell as well as the benefits to the environment.

The Trust helped with funding for communities in Western Nepal who were devastated by the earthquake there in early 2024.

The Trust has helped with schools in Pakistan at Askole, in the Hushe Valley schools and also at Shadri School in the Ishkomen area.

Fund raising and expenditure continues on other ongoing projects, indicated in the accounts, with the school at Ichar in India and the orphanage at Karama in Tanzania.

#### FINANCIAL REVIEW

The charity still has a positive income balance from the activities undertaken during the year. However, it is heavily reliant on donations from various organisations and the general public and the importance of this remains pivotal to the future operations of the charity.

#### Reserves policy

The charity held £-1,181 in unrestricted funds and £2,339 in restricted funds in reserves at the start of the year which increased at the end of the year to £-434 in unrestricted and £3,839 in restricted funds.

#### Investment Powers and Restrictions

The Officers and Trustees have the power to invest in such assets as they see fit.

#### PLANS FOR FUTURE PERIODS

The Trust is continuing the Quality Teaching Programme around the schools near Kinja and planting of trees in that area. The Trust is looking at the idea of payment donations to the Trust linked to carbon footprints of travel and offset against tree planting.

It is also becoming more involved with schools in Pakistan at Askole, Hushe Valley and Ishkomen Valley as well as reviewing link with the schools in Zanskar and Tanzania.

# THE JUNIPER TRUST

## REPORT OF THE OFFICERS FOR THE YEAR ENDED 28th FEBRUARY 2025

### RESPONSIBILITIES OF THE TRUSTEES

The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material
- prepare the financial statements on the going concern basis unless it is inappropriate to

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

17/07/2025

Approved by the trustees on ..... and signed on their behalf by us to sign it on their behalf.

Chairman

DocuSigned by:  
*Glenn Rowley*  
.....33337A3878FD4C5.....

*G Rowley*

Treasurer

Signed by:  
*Ron Kenyon*  
.....7AB3B1710E7B413.....

*R J Kenyon*

# THE JUNIPER TRUST

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE JUNIPER TRUST FOR THE YEAR ENDED 28th FEBRUARY 2025

We report on the accounts of the charity for the year ended 28th February 2025 which are set out on pages 8 to 14.

### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied ourselves that the charity is eligible for independent examination, it is our responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to our attention.

### BASIS OF INDEPENDENT EXAMINER'S REPORT

Our examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### INDEPENDENT EXAMINER'S STATEMENT

In connection with our examination, no matter has come to our attention:

(1) which gives us reasonable cause to believe that in any material respect the requirements:

- to keep accounting records in accordance with section 130 of the Charities Act; and
- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.

have not been met; or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Pierre Dewil for and on behalf of  
Gregory Priestley & Stewart  
Lyndhurst  
1 Cranmer Street  
Long Eaton  
Nottingham  
Nottinghamshire  
NG10 1NJ

DocuSigned by:

*Pierre Dewil*

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18/7/2025 | 10:19:38 BST

# THE JUNIPER TRUST

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT) YEAR ENDED 28th FEBRUARY 2025

|  | Notes | Unrestricted<br>funds | Restricted<br>funds | 2025<br>£       | 2024<br>£       |
|--|-------|-----------------------|---------------------|-----------------|-----------------|
| <b>INCOME AND EXPENDITURE</b>                |       |                       |                     |                 |                 |
| Donations                                    | 1     | 1,247                 | 27,371              | 28,618          | 26,774          |
| <b>Total Income</b>                          |       | <b>1,247</b>          | <b>27,371</b>       | <b>28,618</b>   | <b>26,774</b>   |
| <b>EXPENDITURE</b>                           |       |                       |                     |                 |                 |
| Expenditure on charitable activities         | 2     | (500)                 | (25,871)            | (26,371)        | (37,298)        |
|  |       | <b>(500)</b>          | <b>(25,871)</b>     | <b>(26,371)</b> | <b>(37,298)</b> |
| <b>NET INCOME (EXPENDITURE)</b>              |       | <b>747</b>            | <b>1,500</b>        | <b>2,247</b>    | <b>(10,524)</b> |
| <b>NET INCOME BEFORE TRANSFERS</b>           |       |                       |                     |                 |                 |
| Transfers between funds                      | 3     | -                     | -                   | -               | -               |
| <b>NET INCOME (EXPENDITURE) FOR THE YEAR</b> |       | <b>747</b>            | <b>1,500</b>        | <b>2,247</b>    | <b>(10,524)</b> |
| <b>RECONCILIATION OF FUNDS</b>               |       |                       |                     |                 |                 |
| Total Funds brought forward                  |       | (1,181)               | 2,339               | 1,158           | 11,682          |
| <b>TOTAL FUNDS CARRIED FORWARD</b>           |       | <b>(434)</b>          | <b>3,839</b>        | <b>3,405</b>    | <b>1,158</b>    |

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.


# THE JUNIPER TRUST

## BALANCE SHEET AS AT 28th FEBRUARY 2025

|   | Notes | 2025         | 2024         |
|---|-------|--------------|--------------|
|   |       | £            | £            |
| <b>CURRENT ASSETS</b>                                 |       |              |              |
| Bank Current Account                                  |       | 3,805        | 1,558        |
| <b>CREDITORS: Amounts falling due within one year</b> |       |              |              |
| Accruals - Independent Examination Fee                |       | (400)        | (400)        |
| <b>NET ASSETS</b>                                     |       | <b>3,405</b> | <b>1,158</b> |
| <br><b>FUNDS OF THE CHARITY</b>                       |       |              |              |
| Unrestricted funds                                    | 6     | (434)        | (1,181)      |
| Restricted funds                                      | 5     | 3,839        | 2,339        |
| <b>TOTAL CHARITY FUNDS</b>                            |       | <b>3,405</b> | <b>1,158</b> |

These financial statements were approved by the Trustees and authorised for issue on  
17/07/2025

..... and signed on their behalf by :

|           |  |                   |
|-----------|--|-------------------|
| Chairman  | <div style="border: 1px solid black; border-radius: 10px; padding: 5px; display: inline-block;">                 DocuSigned by:<br/> <br/>                 33337A3878FD4C5...             </div> | <i>G Rowley</i>   |
| Treasurer | <div style="border: 1px solid black; border-radius: 10px; padding: 5px; display: inline-block;">                 Signed by:<br/> <br/>                 7AB3B1710E7B413...             </div>    | <i>R J Kenyon</i> |

# THE JUNIPER TRUST

## ACCOUNTING POLICIES AS AT 28th FEBRUARY 2025

### Statement of compliance

These financial statements have been prepared in compliance with FRS102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The charity meets the definition of a public benefit entity under FRS102.

### Going concern

There are no material uncertainties about the charity's ability to continue.

### Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

Prepayments are valued at the amount prepaid net of any trade discounts due.

### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

#### Significant judgements

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

- None

# THE JUNIPER TRUST

## ACCOUNTING POLICIES AS AT 28th FEBRUARY 2025

### Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

- None

### Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account (other than those held for investment purposes).

### Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### Fund accounting

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

### Incoming resources

Income is received by way of donations and are included in full in the Statement of Financial Activities when receivable.

Such income is only deferred when the donor specifies the income must be used in future accounting periods.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation.

Investment income is accounts for in the period in which the charity is entitled to receipt.

# THE JUNIPER TRUST

## ACCOUNTING POLICIES AS AT 28th FEBRUARY 2025

### **Resources expended**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It included both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### **Governance costs**

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustees meetings and the cost of any legal advice to trustees on governance and constitutional matters.



# THE JUNIPER TRUST

## NOTES TO THE ACCOUNTS AS AT 28th FEBRUARY 2025

### 3 FUND TRANSFERS

During the year £ NIL (£Nil - 2024) was transferred between Unrestricted and Restricted Funds. The transfers were done to allocate the majority of the donations received with restrictions to cover expenditure on projects underway.

### 4 INDEPENDENT EXAMINATION FEES

|   | 2025 | 2024 |
|---|------|------|
| Fees payable to the independent examiner for:       |      |      |
| Independent examination of the financial statements | -    | 438  |

### 4 STAFF COSTS AND EMOLUMENTS

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees. No expenses were reimbursed to the trustees during the year.

### 5 RESTRICTED INCOME FUNDS

| Projects                    | Balance at<br>01/03/2024 | Net Income<br>(Expenditure)<br>Transfers |              |              |
|-----------------------------|--------------------------|--|--------------|--------------|
|                             |                          |  | 2025         | 2024         |
| Nepal Schools               | (1,412)                  | 3,370                                    | 1,958        | (1,412)      |
| Adventure Aid Nepal         | 1,970                    | -  | 1,970        | 1,970        |
| Trees in Nepal              | 233                      | 1,786                                    | 2,019        | 233          |
| Earthquake in Westren Nepal | -                        | -  | -            | -            |
| Pakistan Schools            | 801                      | (3,636)                                  | (2,835)      | 801          |
| Ichar School - Zanskar      | 826                      | (20)                                     | 806          | 826          |
| Karama Orphanage            | (79)                     | -  | (79)         | (79)         |
|                             | <b>2,339</b>             | <b>1,500</b>                             | <b>3,839</b> | <b>2,339</b> |

### 6 UNRESTRICTED INCOME FUNDS

| Projects | Balance at<br>01/03/2024 | Net Income<br>(Expenditure)<br>Transfers |       |         |
|----------|--------------------------|--|-------|---------|
|          |                          |  | 2025  | 2024    |
| Projects | (1,181)                  | 747                                      | (434) | (1,181) |

### 7 ANALYSIS OF NET ASSETS BETWEEN FUNDS

|                           | Tangible Fixed<br>Assets | Net Current<br>Assets |              |              |
|---------------------------|--------------------------|-----------------------|--------------|--------------|
|                           |                          |                       | 2025         | 2024         |
| Unrestricted Income Funds | -                        | (434)                 | (434)        | (1,181)      |
| Restricted Income Funds   | -                        | 3,839                 | 3,839        | 2,339        |
|                           | <b>-</b>                 | <b>3,405</b>          | <b>3,405</b> | <b>1,158</b> |

### 8 RELATED PARTIES

There are no related party transactions to report during the year.

**THE JUNIPER TRUST**

England & Wales - Charity number 1053356

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# Accounts

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# **JUNIPER TRUST**

**Registered Charity Number: 1053356**

## **TRUSTEES' ANNUAL REPORT AND ACCOUNTS**

**FOR THE YEAR ENDED 28th FEBRUARY 2024**

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# JUNIPER TRUST

## MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

**Registered charity name** The Juniper Trust

**Charity number** 1053356

**Principal office** 30 Wordsworth Street,  
Penrith  
CA11 7QY

### LIST OF OFFICERS

**Patron** Sir Christian Bonington

**President** Angela Locke

**Chairman** Glenn Rowley

**Treasurer** Ronald Kenyon

**TRUSTEES** Glenn Rowley  
Ronald Kenyon

**BANKERS** Barclays Bank plc  
Market Square  
Penrith

**INDEPENDENT EXAMINER** Andrew Liddle FCA, for and on behalf of  
Saint & Co  
4 Mason Court, Gillan Way  
Penrith 40 Business Park  
Penrith  
Cumbria  
CA11 9GR

# JUNIPER TRUST

## TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 28th FEBRUARY 2024

The trustees are pleased to present their report and unaudited accounts of the charity for the year ended 28th February 2024

### REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 2 of the accounts.

### THE TRUSTEES

The trustees who served the charity during the period were as follows:

Glenn Rowley  
Ronald Kenyon

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing Document

The Charity's governing document is the Constitution adopted on 15th February 1996.

#### Method adopted for the recruitment and appointment of new Trustees

The Trust recruits and appoints new trustees when suitable people appear. There are also a number of other volunteers involved in the Trust who are not Trustees but who help with the running of the Trust, the projects and fund raising.

#### Organisational structure

Juniper Trust is an independent charity.

The general control of the charity is in the hands of the Trustees.

#### Major risks to which the charity is exposed

The Trust has been involved in a number of projects over the years and worked with as appropriate. In the last few years it has been mainly involved with the effect of the earthquake in Nepal in April 2015. This gave additional problems with fund raising and logistics of control with projects. These however have been well managed with the personnel, volunteers and members of Trust in the United Kingdom and overseas, particularly in Nepal and Pakistan, with all projects having local, reliable contacts.

### OBJECTIVES AND ACTIVITIES

#### Objects of the Charity

The objects of the Charity are -

The relief of persons in the Himalayan region of Asia and other areas who are in conditions of need, hardship and distress.

#### How our activities achieve public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

# **JUNIPER TRUST**

## **REPORT OF THE OFFICERS FOR THE YEAR ENDED 28th FEBRUARY 2024**

### **ACHIEVEMENTS AND PERFORMANCE**

#### **REVIEW OF ACTIVITIES**

The Trust was pleased to finish the rebuilding of the 20th school, at Ranjani Beni, since the earthquake in April 2015 and is now concentrating on improvements at the schools.

The Trust is continuing with the Quality Education Project the Trust for the schools in the Kinja area.

The Trust is continuing the tree planting project in the Kinja area of Nepal and looking to plant 100,000 trees over 10 years. The trees planted are fruit trees and the planting has been aided by the local population and the fact that the trees will yield fruit available for the locals to eat and sell as well as the benefits to the environment.

The Trust has helped with schools in Pakistan at Askole, in the Hushe Valley schools and also at Shadri School in the Ishkomen area.

Fund raising and expenditure continues on other ongoing projects, indicated in the accounts, with the school at Ichar in India and the orphanage at Karama in Tanzania.

#### **FINANCIAL REVIEW**

The charity still has a positive income balance from the activities undertaken during the year. However, it is heavily reliant on donations from various organisations and the general public and the importance of this remains pivotal to the future operations of the charity.

#### **Reserves policy**

The charity held £11,682 (£-262 in unrestricted funds and £11,944 in restricted funds) in reserves at the start of the year which decreased at the end of the year to £1,158 (£-1,179 in unrestricted and £2,338 in restricted funds). The Trustees are confident that the negative balance on the Unrestricted Reserve will be covered by funds raised in the coming year.

#### **Investment Powers and Restrictions**

The Officers and Trustees have the power to invest in such assets as they see fit.

#### **PLANS FOR FUTURE PERIODS**

The Trust is developing the Quality Teaching Programme around the schools near Kinja and planting of trees in that area. The Trust is looking at the idea of payment donations to the Trust linked to carbon footprints of travel and offset against tree planting. It is also becoming more involved with schools in Pakistan at Askole, Hushe Valley and Ishkomen Valley as well as reviewing link with the schools in Zanskar and Tanzania.

# JUNIPER TRUST

## RESPONSIBILITIES OF THE TRUSTEES

The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent; state whether applicable Accounting Standards have been followed, subject to any material
- departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

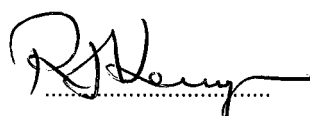
Approved by the trustees on 28/12/24 and signed on their behalf by us to sign it on their behalf.

Chairman

  
.....

*G Rowley*

Treasurer

  
.....

*R J Kenyon*

# JUNIPER TRUST

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE JUNIPER TRUST FOR THE YEAR ENDED 28th FEBRUARY 2024

I report on the accounts of the charity for the year ended 28th February 2024 which are set out on pages 8 to 14.

### RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND EXAMINER

The trustees are responsible for the preparation of the financial statements. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

Having satisfied myself that the charity is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

### BASIS OF INDEPENDENT EXAMINER'S REPORT


My examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether present a 'true and fair view' and the report is limited to those matters set out in the statement below.

### INDEPENDENT EXAMINER'S STATEMENT

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that in any material respect the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act.have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Andrew Liddle FCA, for and on behalf of Saint & Co  
Independent Examiner  
4 Mason Court, Gillan Way  
Penrith 40 Business Park  
Penrith  
Cumbria  
CA11 9GR



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# JUNIPER TRUST

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT) YEAR ENDED 28th FEBRUARY 2024

|  | Notes | Unrestricted<br>funds | Restricted<br>funds | 2024<br><u>£</u> | 2023<br><u>£</u> |
|--|-------|-----------------------|---------------------|------------------|------------------|
| <b>INCOME AND EXPENDITURE</b>                |       |                       |                     |                  |                  |
| Donations                                    | 1     | 1,347                 | 25,427              | 26,774           | 27,156           |
| <b>Total Income</b>                          |       | <b>1,347</b>          | <b>25,427</b>       | <b>26,774</b>    | <b>27,156</b>    |
| <b>EXPENDITURE</b>                           |       |                       |                     |                  |                  |
| Expenditure on charitable activities         | 2     | (2,264)               | (35,033)            | (37,298)         | (40,015)         |
|  |       | <b>(2,264)</b>        | <b>(35,033)</b>     | <b>(37,298)</b>  | <b>(40,015)</b>  |
| <b>NET INCOME (EXPENDITURE)</b>              |       | <b>(917)</b>          | <b>(9,606)</b>      | <b>(10,524)</b>  | <b>(12,859)</b>  |
| <b>NET INCOME BEFORE TRANSFERS</b>           |       |                       |                     |                  |                  |
| Transfers between funds                      | 3     | -                     | -                   | -                | -                |
| <b>NET INCOME (EXPENDITURE) FOR THE YEAR</b> |       | <b>(917)</b>          | <b>(9,606)</b>      | <b>(10,524)</b>  | <b>(12,859)</b>  |
| <b>RECONCILIATION OF FUNDS</b>               |       |                       |                     |                  |                  |
| Total Funds brought forward                  |       | (262)                 | 11,944              | 11,682           | 24,542           |
| <b>TOTAL FUNDS CARRIED FORWARD</b>           |       | <b>(1,179)</b>        | <b>2,338</b>        | <b>1,158</b>     | <b>11,682</b>    |

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

# JUNIPER TRUST

## BALANCE SHEET AS AT 28th FEBRUARY 2024

|   | Notes | 2024<br>£    | 2023<br>£     |
|---|-------|--------------|---------------|
| <b>CURRENT ASSETS</b>                                 |       |              |               |
| Bank Current Account                                  |       | 1,558        | 12,082        |
| <b>CREDITORS: Amounts falling due within one year</b> |       |              |               |
| Accruals - Independent Examination Fee                |       | (400)        | (400)         |
| <b>NET ASSETS</b>                                     |       | <b>1,158</b> | <b>11,682</b> |
| <b>FUNDS OF THE CHARITY</b>                           |       |              |               |
|   |       | 2024<br>£    | 2023<br>£     |
| Unrestricted funds                                    | 6     | (1,179)      | (262)         |
| Restricted funds                                      | 5     | 2,338        | 11,944        |
| <b>TOTAL CHARITY FUNDS</b>                            |       | <b>1,158</b> | <b>11,682</b> |

These financial statements were approved by the Trustees and authorised for issue on

28/12/24 and signed on their behalf by :

Chairman



G Rowley

Treasurer



R J Kenyon

# JUNIPER TRUST

## ACCOUNTING POLICIES AS AT 28th FEBRUARY 2024

### **Statement of compliance**

These financial statements have been prepared in compliance with FRS102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### **Basis of preparation**

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The charity meets the definition of a public benefit entity under FRS102.

### **Going concern**

There are no material uncertainties about the charity's ability to continue.

### **Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

### **Significant judgements**

The judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies and that have the most significant effect on the amounts recognised in the financial statements are as follows:

- None

### **Key sources of estimation uncertainty**

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

- None

# JUNIPER TRUST

## ACCOUNTING POLICIES AS AT 28th FEBRUARY 2024

### **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account (other than those held for investment purposes).

### **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### **Fund accounting**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

### **Incoming resources**

Income is received by way of donations and are included in full in the Statement of Financial Activities when receivable.

Such income is only deferred when the donor specifies the income must be used in future accounting periods.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation.

Investment income is accounts for in the period in which the charity is entitled to receipt.

### **Resources expended**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It included both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### **Governance costs**

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustees meetings and the cost of any legal advice to trustees on governance and constitutional matters.

# JUNIPER TRUST

## NOTES TO THE ACCOUNTS AS AT 28th FEBRUARY 2024

### 1 VOLUNTARY INCOME

|                    | 2024          | 2023          |
|--------------------|---------------|---------------|
| Unrestricted funds | 1,347         | 1,170         |
| Restricted funds   | 25,427        | 25,986        |
|                    | <b>26,774</b> | <b>27,156</b> |

### RESTRICTED FUNDS

|  |                                   |           | 2024                   | 2023                        |
|--|-----------------------------------|-----------|------------------------|-----------------------------|
|  | Donations<br>Received<br>with Tax |           |                        |                             |
|  | Refund and<br>Fund Raising        | Transfers | Expenditure<br>in Year | Net Income<br>(Expenditure) |
| <b>Projects</b>                            |                                   |           |                        | Net Income<br>(Expenditure) |
| Nepal Schools                              | 11,152                            | 3,114     | (23,905)               | (9,639)                     |
| Adventure Aid Nepal                        | 1,543                             |           | (3,210)                | (1,667)                     |
| Trees in Nepal                             | 1,249                             |           | (861)                  | 388                         |
| Nepal - Quality School Project             | 3,114                             | (3,114)   | -                      | -                           |
| Pakistan Schools - Askole, Hushe, Ishkomen | 8,007                             |           | (6,545)                | 1,463                       |
| Ichar school - Zanskar                     | 362                               |           | (513)                  | (150)                       |
| Karama Orphanage                           | -                                 | -         | -                      | -                           |
|  | <b>25,427</b>                     | -         | <b>(35,033)</b>        | <b>(9,605)</b>              |
|  |                                   |           |                        | <b>(11,838)</b>             |

### 2 COSTS OF ACTIVITIES BY FUND TYPE

|                           | 2024          | 2023          |
|---------------------------|---------------|---------------|
| <b>Unrestricted Funds</b> |               |               |
| Support costs             |               |               |
| Postage and Sundry Costs  | -             | -             |
| Just Giving charges       | 562           | 389           |
| Website and computers     | 1,265         | 1,383         |
| Governance costs          |               |               |
| Accounts Examination      | 438           | 420           |
|                           | <b>2,264</b>  | <b>2,192</b>  |
| <b>Restricted Funds</b>   |               |               |
| Project Costs             | 35,033        | 37,824        |
|                           | <b>35,033</b> | <b>37,824</b> |
| <b>TOTAL COSTS</b>        | <b>37,297</b> | <b>40,016</b> |

# JUNIPER TRUST

## NOTES TO THE ACCOUNTS AS AT 28th FEBRUARY 2024

### 3 FUND TRANSFERS

During the year £NIL (£NIL - 2023) was transferred between Unrestricted and Restricted Funds.

### 4 INDEPENDENT EXAMINATION FEES

|  | 2024       | 2023       |
|--|------------|------------|
| Fees payable to the independent examiner for:<br>Independent examination of the financial statements | <b>438</b> | <b>420</b> |

### 4 STAFF COSTS AND EMOLUMENTS

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.  
No expenses were reimbursed to the trustees during the year.

### 5 RESTRICTED INCOME FUNDS

| Projects   | Balance at<br>01/03/2023 | Net Income<br>(Expenditure)<br>Transfers | 2024           | 2023   |
|--|--------------------------|--|----------------|--------|
|  |                          |  | 2024           | 2023   |
| Nepal Schools - School building, Uniforms, Quality<br>School Project etc | 8,227                    | (9,639)                                  | <b>(1,412)</b> | 8,227  |
| Adventure Aid Nepal  | 3,637                    | (1,667)                                  | <b>1,970</b>   | 3,637  |
| Trees in Nepal   | (155)                    | 388                                      | <b>233</b>     | (155)  |
| Schools in Pakistan  | (662)                    | 1,463                                    | <b>801</b>     | (662)  |
| Ichar School - Zanskar   | 976                      | (150)                                    | <b>826</b>     | 976    |
| Karama Orphanage   | (79)                     | -  | <b>(79)</b>    | (79)   |
|  | <b>11,944</b>            | <b>(9,605)</b>                           | <b>2,338</b>   | 11,944 |

| 6 UNRESTRICTED INCOME FUNDS | Balance at<br>01/03/2023 | Net Income<br>(Expenditure)<br>Transfers | 2024           | 2023  |
|-----------------------------|--------------------------|--|----------------|-------|
|                             |                          |  | 2024           | 2023  |
| Projects                    | (262)                    | (917)                                    | <b>(1,179)</b> | (262) |

### 7 ANALYSIS OF NET ASSETS BETWEEN FUNDS

|                           | Tangible<br>Fixed Assets | Net Current<br>Assets | 2024           | 2023   |
|---------------------------|--------------------------|-----------------------|----------------|--------|
|                           |                          |                       | 2024           | 2023   |
| Unrestricted Income Funds | -                        | (1,179)               | <b>(1,179)</b> | (262)  |
| Restricted Income Funds   | -                        | 2,338                 | <b>2,338</b>   | 11,944 |
|                           | -                        | 1,158                 | <b>1,158</b>   | 11,682 |

### 8 RELATED PARTIES

There are no related party transactions to report during the year.

**THE JUNIPER TRUST**

England & Wales - Charity number 1053356

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# Accounts

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# THE JUNIPER TRUST

Registered Charity Number: 1053356

## TRUSTEES' ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 28 FEBRUARY 2023

### CONTENTS

|  |    |
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# THE JUNIPER TRUST

## MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

**Registered charity name** The Juniper Trust

**Charity number** 1053356

**Principal office** 30 Wordsworth Street,  
Penrith  
CA11 7QY

### LIST OF OFFICERS

**Patron** Sir Christian Bonington

**President** Angela Locke

**Chairman** Glenn Rowley

**Treasurer** Ronald Kenyon

**TRUSTEES** Glenn Rowley  
Ronald Kenyon

**BANKERS** Barclays Bank plc  
Market Square  
Penrith

**INDEPENDENT EXAMINER** Andrew Liddle FCA, for and on behalf of  
Saint & Co  
4 Mason Court, Gillan Way  
Penrith 40 Business Park  
Penrith  
Cumbria  
CA11 9GR

# THE JUNIPER TRUST

## TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 28 FEBRUARY 2023

The trustees are pleased to present their report and unaudited accounts of the charity for the year ended 28th February 2023.

### REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 2 of the accounts.

### THE TRUSTEES

The trustees who served the charity during the period were as follows:

Glenn Rowley  
Ronald Kenyon

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing Document

The Charity's governing document is the Constitution adopted on 15th February 1996.

#### Method adopted for the recruitment and appointment of new Trustees

The Trust recruits and appoints new trustees when suitable people appear. There are also a number of other volunteers involved in the Trust who are not Trustees but who help with the running of the Trust, the projects and fund raising.

#### Organisational structure

Juniper Trust is an independent charity.  
The general control of the charity is in the hands of the Trustees

#### Major risks to which the charity is exposed

The Trust has been involved in a number of projects over the years and worked with as appropriate. In the last few years it has been mainly involved with the effect of the earthquake in Nepal in April 2015. This gave additional problems with fund raising and logistics of control with projects. In the last year the Trust has been involved with helping communities in Pakistan with food aid to alleviate problems caused by the Covid 19 pandemic. These however have been well managed with the personnel, volunteers and members of Trust in the United Kingdom and overseas, particularly in Nepal and Pakistan, with all projects having local, reliable contacts.

### OBJECTIVES AND ACTIVITIES

#### Objects of the Charity

The objects of the Charity are -

The relief of persons in the Himalayan region of Asia and other areas who are in conditions of need, hardship and distress

#### How our activities achieve public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

# THE JUNIPER TRUST

## REPORT OF THE OFFICERS FOR THE YEAR ENDED 28 FEBRUARY 2023

### ACHIEVEMENTS AND PERFORMANCE

#### REVIEW OF ACTIVITIES

The year has continued with fund raising and work to rebuild further schools in Nepal following the earthquake in April 2015. The Covid 19 pandemic had restricted activities but the Trust was able to finish the rebuilding of the Kindergarden School at Bampti, continue with the rebuilding of the primary school at Maili as well as start the rebuilding of 20th school at Ranjani Beni. The Trust had indicated that it wished to rebuild 20 schools by 2020 - but with Covid this had proved not possible but agreed that this will be the last rebuild and now concentrate on helping with the teaching standards and running of these 20 school.

The Trust is continuing with the Quality Education Project the Trust for the schools in the Kinja area.

The Trust is continuing the tree planting project in the Kinja area of Nepal and looking to plant 100,000 trees over 10 years. The trees planted are fruit trees and the planting has been aided by the local population and the fact that the trees will yield fruit available for the locals to eat and sell as well as the benefits to the environment.

The Trust has helped with schools in Pakistan at Askole, in the Hushe Valley schools and also at Shadri School in the Ishkomen area.

Fund raising and expenditure continues on other ongoing projects, indicated in the accounts, with the school at Ichar in India and the orphanage at Karama in Tanzania.

#### FINANCIAL REVIEW

The charity still has a positive income balance from the activities undertaken during the year. However, it is heavily reliant on donations from various organisations and the general public and the importance of this remains pivotal to the future operations of the charity.

#### Reserves policy

The charity held £24,542 (£760 in unrestricted funds and £23,782 in restricted funds) in reserves at the start of the year which decreased at the end of the year to £11,682 (£-262 in unrestricted and £11,944 in restricted funds). The Trustees are confident that the negative balance on the Unrestricted Reserve will be covered by funds raised in the coming year.

#### Investment Powers and Restrictions

The Officers and Trustees have the power to invest in such assets as they see fit.

#### PLANS FOR FUTURE PERIODS

The Trust will finish the rebuilding its 20th school at Renjavi Beni, developing the Quality Teaching Programme around the schools near Kinja and planting of trees in that area. The Trust is looking at the idea of payment donations to the Trust linked to carbon footprints of travel and offset against treeplanting. It is also looking at continuing with the schools in Pakistan, India and Tanzania.

#### RESPONSIBILITIES OF THE TRUSTEES

The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

## **THE JUNIPER TRUST**

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

# THE JUNIPER TRUST

## REPORT OF THE OFFICERS FOR THE YEAR ENDED 28 FEBRUARY 2023

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

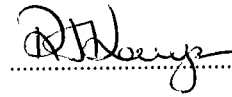
Approved by the trustees on 20/01/2023 and signed on their behalf by us to sign it on their behalf.

Chairman



*G Rowley*

Treasurer



*R J Kenyon*

# THE JUNIPER TRUST

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE JUNIPER TRUST FOR THE YEAR ENDED 28 FEBRUARY 2023

I report on the accounts of the charity for the year ended 28th February 2023 which are set out on pages 8 to 14.

### RESPONSIBILITIES AND BASIS OF REPORT

The trustees are responsible for the preparation of the financial statements.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

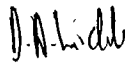
### INDEPENDENT EXAMINER'S STATEMENT

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Andrew Liddle FCA, Chartered Accountant, for and on behalf of Saint & Co  
Independent Examiner  
4 Mason Court, Gillan Way  
Penrith 40 Business Park  
Penrith  
Cumbria  
CA11 9GR



20/10/23  
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# THE JUNIPER TRUST

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT) YEAR ENDED 28 FEBRUARY 2023

|  | Notes | Unrestricted funds | Restricted funds | 2023<br>£       | 2022<br>£     |
|--|-------|--------------------|------------------|-----------------|---------------|
| <b>INCOME AND EXPENDITURE</b>                |       |                    |                  |                 |               |
| Donations                                    | 1     | 1,170              | 25,986           | 27,156          | 35,912        |
| <b>Total Income</b>                          |       | <b>1,170</b>       | <b>25,986</b>    | <b>27,156</b>   | <b>35,912</b> |
| <b>EXPENDITURE</b>                           |       |                    |                  |                 |               |
| Expenditure on charitable activities         | 2     | 2,192              | 37,824           | 40,016          | 20,718        |
|  |       | <b>2,192</b>       | <b>37,824</b>    | <b>40,016</b>   | <b>20,718</b> |
| <b>NET INCOME (EXPENDITURE)</b>              |       | <b>(1,022)</b>     | <b>(11,838)</b>  | <b>(12,860)</b> | 15,194        |
| <b>NET INCOME BEFORE TRANSFERS</b>           |       |                    |                  |                 |               |
| Transfers between funds                      | 3     | -                  | -                | -               | -             |
| <b>NET INCOME (EXPENDITURE) FOR THE YEAR</b> |       | <b>(1,022)</b>     | <b>(11,838)</b>  | <b>(12,860)</b> | 15,194        |
| <b>RECONCILIATION OF FUNDS</b>               |       |                    |                  |                 |               |
| Total Funds brought forward                  |       | 760                | 23,782           | 24,542          | 9,348         |
| <b>TOTAL FUNDS CARRIED FORWARD</b>           |       | <b>(262)</b>       | <b>11,944</b>    | <b>11,682</b>   | 24,542        |

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.

# THE JUNIPER TRUST

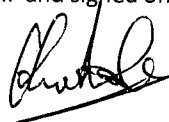
## STATEMENT OF FINANCIAL POSITION AS AT 28 FEBRUARY 2023

|   | Notes | 2023          | 2022          |
|---|-------|---------------|---------------|
|   |       | £             | £             |
| <b>CURRENT ASSETS</b>                                 |       |               |               |
| Bank Current Account                                  |       | 12,083        | 24,942        |
| <b>CREDITORS: Amounts falling due within one year</b> |       |               |               |
| Accruals - Independent Examination Fee                |       | (400)         | (400)         |
| <b>NET ASSETS</b>                                     |       | <b>11,683</b> | <b>24,542</b> |
| <b>FUNDS OF THE CHARITY</b>                           |       |               |               |
| Unrestricted funds                                    | 6     | 262           | 760           |
| Restricted funds                                      | 5     | 11,944        | 23,782        |
| <b>TOTAL CHARITY FUNDS</b>                            |       | <b>11,682</b> | <b>24,542</b> |

These financial statements were approved by the Trustees and authorised for issue on

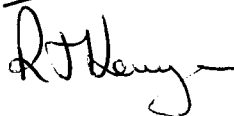
20/10/2023 and signed on their behalf by :

Chairman



G Rowley

Treasurer



R J Kenyon

# THE JUNIPER TRUST

## NOTES TO THE ACCOUNTS AS AT 28 FEBRUARY 2023

### ACCOUNTING POLICIES

#### General Information

The charity is a public benefit entity, registered as charity on England and Wales. The address of the registered office is 30 Wordsworth Street, Penrith, CA11 7QY.

#### Statement of compliance

These financial statements have been prepared in compliance with FRS102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

#### Basis of preparation

The financial statements have been prepared on the historical cost basis.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The charity meets the definition of a public benefit entity under FRS102.

#### Going concern

There are no material uncertainties about the charity's ability to continue.

#### Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

##### Significant judgements

There are no judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies that have a significant effect on the amounts recognised in the financial statements.

##### Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. There are no key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

# THE JUNIPER TRUST

## NOTES TO THE ACCOUNTS AS AT 28 FEBRUARY 2023

### **Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account (other than those held for investment purposes).

### **Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

### **Fund accounting**

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

### **Incoming resources**

Income is received by way of donations and are included in full in the Statement of Financial Activities when receivable.

Such income is only deferred when the donor specifies the income must be used in future accounting periods.

Gift Aid receivable is included in income when there is a valid declaration from the donor. Any Gift Aid amount recovered on a donation is considered to be part of that gift and is treated as an addition to the same fund as the initial donation.

Investment income is accounts for in the period in which the charity is entitled to receipt.

### **Resources expended**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It included both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### **Governance costs**

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustees meetings and the cost of any legal advice to trustees on governance and constitutional matters. of trustees meetings and the cost of any legal advice to trustees on governance and constitutional matters.

# THE JUNIPER TRUST

## NOTES TO THE ACCOUNTS AS AT 28 FEBRUARY 2023

### 1 VOLUNTARY INCOME

|                    | 2023          | 2022          |
|--------------------|---------------|---------------|
| Unrestricted funds | 1,170         | 1,591         |
| Restricted funds   | 25,986        | 34,321        |
|                    | <b>27,156</b> | <b>35,912</b> |

### RESTRICTED FUNDS

|  |  |           |                        | 2023                        | 2022                        |
|--|--|-----------|------------------------|-----------------------------|-----------------------------|
| <u>Projects</u>                        | Donations<br>Received with<br>Tax Refund and<br>Fund Raising | Transfers | Expenditure in<br>Year | Net Income<br>(Expenditure) | Net Income<br>(Expenditure) |
| Nepal Earthquake - Schools             | 4,206  | 2,597     | (12,000)               | (5,197)                     | 7,013                       |
| Hostel at Sanjiwani School - Nepal     |  |           |                        | -                           | 1,474                       |
| Adventure Aid Nepal                    | 15,644   |           | (15,019)               | 625                         | 1,006                       |
| Trees in Nepal                         | 713  | 2,194     | (4,160)                | (1,253)                     | 4,791                       |
| Askole School                          | -  | (4,791)   | -                      | (4,791)                     | (1,200)                     |
| Pakistan Schools - Askole, Hushe, Ishk | 4,355  |           | (5,564)                | (1,209)                     | 1,068                       |
| Ichar school - Zanskar                 | 409  |           | (312)                  | 96                          | 384                         |
| Karama Orphanage                       | 660  |           | (769)                  | (109)                       | (2)                         |
|  | <b>25,986</b>  | -         | <b>(37,824)</b>        | <b>(11,838)</b>             | <b>14,534</b>               |

### 2 COSTS OF ACTIVITIES BY FUND TYPE

|                           | 2023          | 2022          |
|---------------------------|---------------|---------------|
| <b>Unrestricted Funds</b> |               |               |
| Support costs             |               |               |
| Postage and Sundry Costs  | -             | 37            |
| Just Giving charges       | 389           | 216           |
| Website and computers     | 1,383         | 258           |
| Governance costs          |               |               |
| Accounts Examination      | 420           | 420           |
|                           | <b>2,192</b>  | <b>931</b>    |
| <b>Restricted Funds</b>   |               |               |
| Project Costs             | 37,824        | 19,787        |
|                           | <b>37,824</b> | <b>19,787</b> |
| <b>TOTAL COSTS</b>        | <b>40,016</b> | <b>20,718</b> |

# THE JUNIPER TRUST

## NOTES TO THE ACCOUNTS AS AT 28 FEBRUARY 2023

### 3 FUND TRANSFERS

During the year £Nil (£Nil 2022) was transferred between Unrestricted and Restricted Funds. The transfers were done to allocate the majority of the donations received with restrictions to cover expenditure on projects underway.

### 4 INDEPENDENT EXAMINATION FEES

|   | 2023 | 2022 |
|---|------|------|
| Fees payable to the independent examiner for:       |      |      |
| Independent examination of the financial statements | 420  | 420  |

### 4 STAFF COSTS AND EMOLUMENTS

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees. No expenses were reimbursed to the trustees during the year.

### 5 RESTRICTED INCOME FUNDS

| Projects   | Balance at<br>01/03/2022 | Net Income<br>(Expenditure)<br>Transfers | 2023          | 2022          |
|--|--------------------------|--|---------------|---------------|
|  |                          |  |               |               |
| Nepal Earthquake - School building, Uniforms etc | 13,423                   | (5,197)                                  | 8,227         | 13,423        |
| Adventure Aid Nepal                              | 3,012                    | 625                                      | 3,637         | 3,012         |
| Trees in Nepal                                   | 1,099                    | (1,254)                                  | (155)         | 1,099         |
| Nepal Quality Schools Project                    | 4,791                    | (4,791)                                  | -             | 4,791         |
| Schools in Pakistan                              | 547                      | (1,209)                                  | (662)         | 547           |
| Ichar School - Zanskar                           | 880                      | 96                                       | 976           | 880           |
| Karama Orphanage                                 | 30                       | (109)                                    | (79)          | 30            |
|  | <b>23,782</b>            | <b>(11,839)</b>                          | <b>11,944</b> | <b>23,782</b> |

| 6 UNRESTRICTED INCOME FUNDS | Balance at<br>01/03/2022 | Net Income<br>(Expenditure)<br>Transfers | 2023  | 2022 |
|-----------------------------|--------------------------|--|-------|------|
|                             |                          |  |       |      |
| Projects                    | 760                      | (1,022)                                  | (262) | 760  |

### 7 ANALYSIS OF NET ASSETS BETWEEN FUNDS

|                           | Tangible Fixed<br>Assets | Net Current<br>Assets | 2023          | 2022          |
|---------------------------|--------------------------|-----------------------|---------------|---------------|
|                           |                          |                       |               |               |
| Unrestricted Income Funds | -                        | (262)                 | (262)         | 760           |
| Restricted Income Funds   | -                        | 11,944                | 11,944        | 23,782        |
|                           | <b>-</b>                 | <b>11,682</b>         | <b>11,682</b> | <b>24,542</b> |

### 8 RELATED PARTIES

There are no related party transactions to report during the year.



**THE JUNIPER TRUST**

England & Wales - Charity number 1053356

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# Accounts

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# THE JUNIPER TRUST

Registered Charity Number: 1053356

## TRUSTEES' ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 28 FEBRUARY 2022

### CONTENTS

|  |    |
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| Members of the Board and Professional advisers                                       | 2  |
| Trustees' Annual Report  | 3  |
| Independent examiner's report to the trustees  | 6  |
| Statement of financial activities (incorporating the income and expenditure account) | 7  |
| Statement of financial position  | 8  |
| Accounting policies  | 9  |
| Notes to the Accounts  | 10 |

# THE JUNIPER TRUST

## MEMBERS OF THE BOARD AND PROFESSIONAL ADVISERS

**Registered charity name** The Juniper Trust

**Charity number** 1053356

**Principal office** 30 Wordsworth Street,  
Penrith  
CA11 7QY

### LIST OF OFFICERS

**Patron** Sir Christian Bonington

**President** Angela Locke

**Chairman** Glenn Rowley

**Treasurer** Ronald Kenyon

**TRUSTEES** Glenn Rowley  
Ronald Kenyon

**BANKERS** Barclays Bank plc  
Market Square  
Penrith

**INDEPENDENT EXAMINER** Andrew Liddle FCA, for and on behalf of  
Saint & Co  
4 Mason Court, Gillan Way  
Penrith 40 Business Park  
Penrith  
Cumbria  
CA11 9GR

# THE JUNIPER TRUST

## TRUSTEES' ANNUAL REPORT FOR THE YEAR ENDED 28 FEBRUARY 2022

The trustees are pleased to present their report and unaudited accounts of the charity for the year ended 28th February 2022.

### REFERENCE AND ADMINISTRATIVE DETAILS

Reference and administrative details are shown in the schedule of members of the board and professional advisers on page 2 of the accounts.

### THE TRUSTEES

The trustees who served the charity during the period were as follows:

Glenn Rowley  
Ronald Kenyon

### STRUCTURE, GOVERNANCE AND MANAGEMENT

#### Governing Document

The Charity's governing document is the Constitution adopted on 15th February 1996.

#### Method adopted for the recruitment and appointment of new Trustees

The Trust recruits and appoints new trustees when suitable people appear. There are also a number of other volunteers involved in the Trust who are not Trustees but who help with the running of the Trust, the projects and fund raising.

#### Organisational structure

Juniper Trust is an independent charity.

The general control of the charity is in the hands of the Trustees

#### Major risks to which the charity is exposed

The Trust has been involved in a number of projects over the years and worked with as appropriate. In the last few years it has been mainly involved with the effect of the earthquake in Nepal in April 2015. This gave additional problems with fund raising and logistics of control with projects. In the last year the Trust has been involved with helping communities in Pakistan with food aid to alleviate problems caused by the Covid 19 pandemic. These however have been well managed with the personnel, volunteers and members of Trust in the United Kingdom and overseas, particularly in Nepal and Pakistan, with all projects having local, reliable contacts.

### OBJECTIVES AND ACTIVITIES

#### Objects of the Charity

The objects of the Charity are -

The relief of persons in the Himalayan region of Asia and other areas who are in conditions of need, hardship and distress

#### How our activities achieve public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities.

# THE JUNIPER TRUST

## REPORT OF THE OFFICERS FOR THE YEAR ENDED 28 FEBRUARY 2022

### ACHIEVEMENTS AND PERFORMANCE

#### REVIEW OF ACTIVITIES

The year has continued with fund raising and work to rebuild further schools in Nepal following the earthquake in April 2015. The Covid 19 pandemic has restricted activities but the Trust was able to progress the rebuilding of the Kindergarden School at Bampti and start with the rebuilding of the primary school at Maili.

As part of the Quality Education Project the Trust purchased 1000 books to be available at the schools near Kinja as well as starting the teacher training project for the teachers in that area.

It was possible to continue the tree planting project looking at the planning of 10000 trees in the Kinja area of Nepal. The Trust is now looking to plant a similar number in 2022. The trees planted are fruit trees and the planting has been aided by the local population and the fact that the trees will yield fruit available for the locals to eat as well as the benefits to the environment.

The Trust has helped with schools in Pakistan at Askole with salary for teachers and television system for videos; teacher training at Hushe Valley schools and also at Shadri School at Ishkomen.

Fund raising and expenditure continues on other ongoing projects, indicated in the accounts, with the school at Ichar in India and the orphanage at Karama in Tanzania.

#### FINANCIAL REVIEW

The charity still has a positive income balance from the activities undertaken during the year. However, it is heavily reliant on donations from various organisations and the general public and the importance of this remains pivotal to the future operations of the charity.

#### Reserves policy

The charity held £9,348 (£100 in unrestricted funds and £9,248 in restricted funds) in reserves at the start of the year which increased at the end of the year to £24,542 (£760 in unrestricted and £23,782 in restricted funds).

#### Investment Powers and Restrictions

The Officers and Trustees have the power to invest in such assets as they see fit.

#### PLANS FOR FUTURE PERIODS

The Trust is focused on rebuilding its 19th school at Maili; developing the Quality Teaching Programme around the schools near Kinja and planting of trees in that area. It is also looking at continuing with the schools in Pakistan, India and Tanzania.

#### RESPONSIBILITIES OF THE TRUSTEES

The trustees are responsible for preparing the Trustees Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards.

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources of the charity for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and accounting estimates that are reasonable and prudent;

## **THE JUNIPER TRUST**

- state whether applicable Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

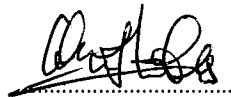
# THE JUNIPER TRUST

## REPORT OF THE OFFICERS FOR THE YEAR ENDED 28 FEBRUARY 2022

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website.

Approved by the trustees on 8/10/2022 and signed on their behalf by us to sign it on their behalf.

Chairman



G Rowley

Treasurer



R J Kenyon

# THE JUNIPER TRUST

## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF THE JUNIPER TRUST FOR THE YEAR ENDED 28 FEBRUARY 2022

I report on the accounts of the charity for the year ended 28th February 2022 which are set out on pages 8 to 14.

### RESPONSIBILITIES AND BASIS OF REPORT

The trustees are responsible for the preparation of the financial statements.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

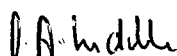
### INDEPENDENT EXAMINER'S STATEMENT

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

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Andrew Liddle FCA, Chartered Accountant, for and on behalf of Saint & Co  
Independent Examiner  
4 Mason Court, Gillan Way  
Penrith 40 Business Park  
Penrith  
Cumbria  
CA11 9GR



8-10-2022

# THE JUNIPER TRUST

## STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING THE INCOME AND EXPENDITURE ACCOUNT) YEAR ENDED 28 FEBRUARY 2022

|  | Notes | Unrestricted funds | Restricted funds | 2022<br>£     | 2021<br>£     |
|--|-------|--------------------|------------------|---------------|---------------|
| <b>INCOME AND EXPENDITURE</b>                |       |                    |                  |               |               |
| Donations                                    | 1     | 1,591              | 34,321           | 35,912        | 19,411        |
| <b>Total Income</b>                          |       | <b>1,591</b>       | <b>34,321</b>    | <b>35,912</b> | <b>19,411</b> |
| <b>EXPENDITURE</b>                           |       |                    |                  |               |               |
| Expenditure on charitable activities         | 2     | 931                | 19,787           | 20,718        | 12,738        |
|  |       | <b>931</b>         | <b>19,787</b>    | <b>20,718</b> | <b>12,738</b> |
| <b>NET INCOME (EXPENDITURE)</b>              |       | <b>660</b>         | <b>14,534</b>    | <b>15,194</b> | <b>6,673</b>  |
| <b>NET INCOME BEFORE TRANSFERS</b>           |       |                    |                  |               |               |
| Transfers between funds                      | 3     | -                  | -                | -             | -             |
| <b>NET INCOME (EXPENDITURE) FOR THE YEAR</b> |       | <b>660</b>         | <b>14,534</b>    | <b>15,194</b> | <b>6,673</b>  |
| <b>RECONCILIATION OF FUNDS</b>               |       |                    |                  |               |               |
| Total Funds brought forward                  |       | 100                | 9,248            | 9,348         | 2,675         |
| <b>TOTAL FUNDS CARRIED FORWARD</b>           |       | <b>760</b>         | <b>23,782</b>    | <b>24,542</b> | <b>9,348</b>  |

The Statement of Financial Activities includes all gains and losses in the year and therefore a statement of total recognised gains and losses has not been prepared.

All of the above amounts relate to continuing activities.


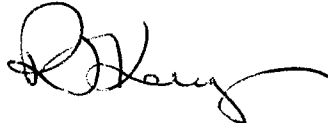
# THE JUNIPER TRUST

## STATEMENT OF FINANCIAL POSITION AS AT 28 FEBRUARY 2022

|   | Notes | 2022          | 2021         |
|---|-------|---------------|--------------|
|   |       | £             | £            |
| <b>CURRENT ASSETS</b>                                 |       |               |              |
| Bank Current Account                                  |       | 24,942        | 9,748        |
| <b>CREDITORS: Amounts falling due within one year</b> |       |               |              |
| Accruals - Independent Examination Fee                |       | (400)         | (400)        |
| <b>NET ASSETS</b>                                     |       | <b>24,542</b> | <b>9,348</b> |
| <b>FUNDS OF THE CHARITY</b>                           |       |               |              |
| Unrestricted funds                                    | 6     | 760           | 100          |
| Restricted funds                                      | 5     | 23,782        | 9,248        |
| <b>TOTAL CHARITY FUNDS</b>                            |       | <b>24,542</b> | <b>9,348</b> |

These financial statements were approved by the Trustees and authorised for issue on

8/10/2022 and signed on their behalf by :

|           |   |            |
|-----------|---|------------|
| Chairman  |  | G Rowley   |
| Treasurer |  | R J Kenyon |

# THE JUNIPER TRUST

## NOTES TO THE ACCOUNTS AS AT 28 FEBRUARY 2022

### ACCOUNTING POLICIES

#### General Information

The charity is a public benefit entity, registered as charity on England and Wales. The address of the registered office is 30 Wordsworth Street, Penrith, CA11 7QY.

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The financial statements are prepared in sterling, which is the functional currency of the entity.

The charity meets the definition of a public benefit entity under FRS102.

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There are no material uncertainties about the charity's ability to continue.

#### Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

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#### Significant judgements

There are no judgements (apart from those involving estimations) that management has made in the process of applying the entity's accounting policies that have a significant effect on the amounts recognised in the financial statements.

#### Key sources of estimation uncertainty

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. There are no key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

# THE JUNIPER TRUST

## NOTES TO THE ACCOUNTS AS AT 28 FEBRUARY 2022

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Investment income is accounted for in the period in which the charity is entitled to receipt.

### **Resources expended**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It included both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

### **Governance costs**

Governance costs include costs of the preparation and examination of the statutory accounts, the costs of trustees meetings and the cost of any legal advice to trustees on governance and constitutional matters. of trustees meetings and the cost of any legal advice to trustees on governance and constitutional matters.

# THE JUNIPER TRUST

## NOTES TO THE ACCOUNTS AS AT 28 FEBRUARY 2022

### 1 VOLUNTARY INCOME

|                    | 2022          | 2021          |
|--------------------|---------------|---------------|
| Unrestricted funds | 1,591         | 1,210         |
| Restricted funds   | 34,321        | 18,201        |
|                    | <b>35,912</b> | <b>19,411</b> |

### RESTRICTED FUNDS

|                                    |  |           |                        | 2022                        | 2021                        |
|------------------------------------|--|-----------|------------------------|-----------------------------|-----------------------------|
| <u>Projects</u>                    | Donations<br>Received with<br>Tax Refund and<br>Fund Raising | Transfers | Expenditure in<br>Year | Net Income<br>(Expenditure) | Net Income<br>(Expenditure) |
| Nepal Earthquake - Schools         | 17,134   | (2,300)   | (7,821)                | 7,013                       | 5,003                       |
| Hostel at Sanjiwani School - Nepal | 1,474  |           |                        | 1,474                       |                             |
| Adventure Aid Nepal                | 3,230  | 2,300     | (4,524)                | 1,006                       | 1,538                       |
| Trees in Nepal                     | 7,547  |           | (2,756)                | 4,791                       | 93                          |
| Askole School                      | 1,183  |           | (2,383)                | (1,200)                     | 1,200                       |
| Pakistan Schools - Covid Relief    | 2,450  |           | (1,382)                | 1,068                       | (521)                       |
| Ichar school - Zanskar             | 597  |           | (213)                  | 384                         | (672)                       |
| Karama Orphanage                   | 706  |           | (708)                  | (2)                         | 32                          |
|                                    | <b>34,321</b>  | -         | <b>(19,787)</b>        | <b>14,534</b>               | <b>6,673</b>                |

### 2 COSTS OF ACTIVITIES BY FUND TYPE

|                           | 2022          | 2021          |
|---------------------------|---------------|---------------|
| <b>Unrestricted Funds</b> |               |               |
| Support costs             |               |               |
| Postage and Sundry Costs  | 37            |               |
| Just Giving charges       | 216           | 389           |
| Website and computers     | 258           | 511           |
|                           | <b>511</b>    | <b>353</b>    |
| Governance costs          |               |               |
| Accounts Examination      | 420           | 468           |
|                           | <b>931</b>    | <b>1,210</b>  |
| <b>Restricted Funds</b>   |               |               |
| Project Costs             | 19,787        | 11,528        |
|                           | <b>19,787</b> | <b>11,528</b> |
| <b>TOTAL COSTS</b>        | <b>20,718</b> | <b>12,738</b> |

# THE JUNIPER TRUST

## NOTES TO THE ACCOUNTS AS AT 28 FEBRUARY 2022

### 3 FUND TRANSFERS

During the year £Nil (£Nil 2021) was transferred between Unrestricted and Restricted Funds. The transfers were done to allocate the majority of the donations received with restrictions to cover expenditure on projects underway.

### 4 INDEPENDENT EXAMINATION FEES

|   | 2022       | 2021 |
|---|------------|------|
| Fees payable to the independent examiner for:       |            |      |
| Independent examination of the financial statements | <b>420</b> | 469  |

### 4 STAFF COSTS AND EMOLUMENTS

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees. No expenses were reimbursed to the trustees during the year.

### 5 RESTRICTED INCOME FUNDS

| Projects   | Balance at<br>01/03/2021 | Net Income<br>(Expenditure)<br>Transfers |               |       |
|--|--------------------------|--|---------------|-------|
|  |                          |  | 2022          | 2021  |
| Nepal Earthquake - School building, Uniforms etc | 6,409                    | 7,014                                    | <b>13,423</b> | 6,409 |
| Adventure Aid Nepal                              | 1,538                    | 1,474                                    | <b>3,012</b>  | 1,538 |
| Trees in Nepal                                   | 93                       | 1,006                                    | <b>1,099</b>  | 93    |
| Nepal Quality Schools Project                    | -                        | 4,791                                    | <b>4,791</b>  |       |
| Askole School - Pakistan                         | 1,200                    | (1,200)                                  | -             | 1,200 |
| Pakistan Schools - Covid Relief                  | (521)                    | 1,068                                    | <b>547</b>    | (521) |
| Ichar School - Zanskar                           | 496                      | 384                                      | <b>880</b>    | 497   |
| Karama Orphanage                                 | 32                       | (2)                                      | <b>30</b>     | 32    |
|  | <b>9,247</b>             | <b>14,535</b>                            | <b>23,782</b> | 9,248 |

| 6 UNRESTRICTED INCOME FUNDS | Balance at<br>01/03/2020 | Net Income<br>(Expenditure)<br>Transfers |            |      |
|-----------------------------|--------------------------|--|------------|------|
|                             |                          |  | 2022       | 2021 |
| Projects                    | 100                      | 660                                      | <b>760</b> | 100  |

### 7 ANALYSIS OF NET ASSETS BETWEEN FUNDS

|                           | Tangible Fixed<br>Assets | Net Current<br>Assets |               |       |
|---------------------------|--------------------------|-----------------------|---------------|-------|
|                           |                          |                       | 2022          | 2021  |
| Unrestricted Income Funds | -                        | 760                   | <b>760</b>    | 100   |
| Restricted Income Funds   | -                        | 23,782                | <b>23,782</b> | 9,248 |
|                           | -                        | <b>24,542</b>         | <b>24,542</b> | 9,348 |

### 8 RELATED PARTIES

There are no related party transactions to report during the year.

