

THE JUNIPER TRUST

Registered Charity Number: 1053356

TRUSTEES' ANNUAL REPORT AND ACCOUNTS

FOR THE YEAR ENDED 28 FEBRUARY 2023

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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
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BANKERS	Barclays Bank plc Market Square Penrith
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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
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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.

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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.

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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.

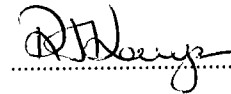
Approved by the trustees on 20/01/2023 and signed on their behalf by us to sign it on their behalf.

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.

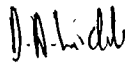
INDEPENDENT EXAMINER'S STATEMENT

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

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

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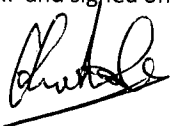
STATEMENT OF FINANCIAL POSITION AS AT 28 FEBRUARY 2023

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

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

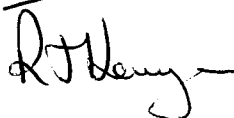
20/10/2023 and signed on their behalf by :

Chairman



G Rowley

Treasurer



R J Kenyon

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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.

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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.

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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
	27,156	35,912

RESTRICTED FUNDS

RESTRICTED FUNDS			2023	2022	
Projects	Donations Received with Tax Refund and Fund Raising	Transfers	Expenditure in Year	Net Income (Expenditure)	Net Income (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)
	25,986	-	(37,824)	(11,838)	14,534

2 COSTS OF ACTIVITIES BY FUND TYPE

	2023	2022
Unrestricted Funds		
Support costs		
Postage and Sundry Costs	-	37
Just Giving charges	389	216
Website and computers	1,383	511
Govenance costs		
Accounts Examination	420	420
	2,192	931
Restricted Funds		
Project Costs	37,824	19,787
	37,824	19,787
TOTAL COSTS	40,016	20,718

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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 01/03/2022	Net Income (Expenditure) 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
	23,782	(11,839)	11,944	23,782

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

7 ANALYSIS OF NET ASSETS BETWEEN FUNDS

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

8 RELATED PARTIES

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

