

**REPORT OF THE TRUSTEES AND  
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022  
FOR  
THE GREENLAND SCHOOL AND ORPHANGE APPEAL**

Wyatt, Morris, Golland Ltd  
Park House  
200 Drake Street  
Rochdale  
Lancashire  
OL16 1PJ

**THE GREENLAND SCHOOL AND ORPHANGE APPEAL**

**REFERENCE AND ADMINISTRATIVE DETAILS  
FOR THE YEAR ENDED 31 MARCH 2022**

**TRUSTEES**

R A Arien  
M Asif  
M Arshad  
F A Lindley  
M B Thompson

**PRINCIPAL ADDRESS**

50 Field View Lane  
Norden  
Rochdale  
Lancashire  
OL12 7TS

**REGISTERED CHARITY NUMBER** 1090164

**INDEPENDENT EXAMINER**

Wyatt, Morris, Golland Ltd  
Park House  
200 Drake Street  
Rochdale  
Lancashire  
OL16 1PJ

**BANKERS**

Barclays Bank Plc  
1 Yorkshire Street  
P.O. Box 36  
ROCHDALE  
Lancashire OL16 1BJ

## THE GREENLAND SCHOOL AND ORPHANGE APPEAL

### REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

#### OBJECTIVES AND ACTIVITIES

##### Objectives and aims

The charity's principle objective as set out in its trust deed is the provision, maintenance and advancement of education for the disadvantaged children of Kampala, Uganda.

The charity intends to achieve its objective through the provision and maintenance of the orphanage

##### Development activities and achievements

During the year the trust has raised funds through appeals. The funds are then transferred to the not for profit organisation in Kampala, which has built and is now running an orphanage for the benefit of the people of Kampala.

The trust is associated with a charity, which is established in Uganda; Ugandan charity law closely follows the charity law of England and Wales.

One trustee of the UK charity ( R A Arien) is also a trustee of the Ugandan charity.

Funds are regularly transferred to the Ugandan charity and the UK trustees receive a monthly statement of account showing income and expenditure, and a weekly narrative report. By this means the UK trustees are able to monitor on a regular basis the progress of the orphanage and expenditure of the funds remitted.

In addition, the Chairman of the UK charity is currently based in Uganda and is able to assess on a regular basis the work of the Ugandan charity; he in turn reports to the UK trustees.

The UK trustees are satisfied that funds raised and transmitted to Uganda are expended for the purposes as stated in the charity's governing instrument, and for which purpose the funds have been raised.

The trustees have had regard for the charity commission guidance on Public Benefit. The activities of the charity are such that there is no limitation on the public beneficiary within the geographic constraints of the charity.

#### FINANCIAL REVIEW

##### Review of the transactions and financial position of the charity

During the year the charity had net incoming funds which were added to reserves brought forward.

##### Risk Assessment

The major risks to which the charity is exposed, as identified by the trustees, have been reviewed and systems have been established to mitigate those risks.

##### Investment policy and objectives

The trustees have considered the most appropriate policy for investing funds and consider that holding excess funds in a bank deposit account gives some return on capital whilst ensuring funds are available should they be required.

##### Reserves policy

It is not the trustees' intention to accumulate reserves, however whilst the project is being developed funds are only released as the trustees consider prudent.

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

##### Governing document

The charity was established by a trust deed dated 28 June 2001, its governing document being its trust deed.

##### Organisational structure

The charity operations are conducted by the trustees.

Approved by order of the board of trustees on .....7 December 22..... and signed on its behalf by:

.....M. Arshad.....  
M Arshad - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF  
THE GREENLAND SCHOOL AND ORPHANGE APPEAL**

**Independent examiner's report to the trustees of The Greenland School and Orphange Appeal**

I report to the charity trustees on my examination of the accounts of The Greenland School and Orphange Appeal (the Trust) for the year ended 31 March 2022.

**Responsibilities and basis of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent examiner's statement**

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

Patricia Richards FCA DChA  
ICAEW  
Wyatt, Morris, Golland Ltd  
Park House  
200 Drake Street  
Rochdale  
Lancashire  
OL16 1PJ



Date: 7 December 2022

**THE GREENLAND SCHOOL AND ORPHANGE APPEAL**

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 MARCH 2022**

	Notes	<b>2022 Unrestricted fund £</b>	<b>2021 Total funds £</b>
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		<u>66,932</u>	<u>29,762</u>
 <b>EXPENDITURE ON</b>			
Charitable activities			
Kampala Charity		63,447	18,710
<b>NET INCOME</b>		<b>3,485</b>	<b>11,052</b>
 <b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		<u>61,259</u>	<u>50,207</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><b>64,744</b></u>	<u><b>61,259</b></u>

The notes form part of these financial statements

**THE GREENLAND SCHOOL AND ORPHANGE APPEAL**

**BALANCE SHEET  
31 MARCH 2022**

	Notes	2022 Unrestricted fund £	2021 Total funds £
<b>CURRENT ASSETS</b>			
Cash at bank		65,716	61,757
<b>CREDITORS</b>			
Amounts falling due within one year	5	(972)	(498)
<b>NET CURRENT ASSETS</b>		<u>64,744</u>	<u>61,259</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		64,744	61,259
<b>NET ASSETS</b>		<u>64,744</u>	<u>61,259</u>
<b>FUNDS</b>	6		
Unrestricted funds		64,744	61,259
<b>TOTAL FUNDS</b>		<u>64,744</u>	<u>61,259</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 7 December 22 and were signed on its behalf by:

M. Arshad  
M Arshad - Trustee

## THE GREENLAND SCHOOL AND ORPHANGE APPEAL

### NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

#### 1. ACCOUNTING POLICIES

##### **Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

##### **Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

##### **Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% on cost

##### **Taxation**

The charity is exempt from tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **Foreign currency translation**

Transfers and payments overseas are translated at the sterling cost incurred in making the transfers and payments.

Costs incurred overseas are translated at the actual/average rate at the time of the transaction.

#### 2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

##### **Trustees' expenses**

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

**THE GREENLAND SCHOOL AND ORPHANGE APPEAL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	29,762
<b>EXPENDITURE ON</b>	
Charitable activities	
Kampala Charity	18,710
<b>NET INCOME</b>	11,052
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	50,207
<b>TOTAL FUNDS CARRIED FORWARD</b>	61,259

**4. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £
<b>COST</b>	
At 1 April 2021 and 31 March 2022	1,144
<b>DEPRECIATION</b>	
At 1 April 2021 and 31 March 2022	1,144
<b>NET BOOK VALUE</b>	
At 31 March 2022	-
At 31 March 2021	-

**5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2022 £	2021 £
Other creditors	972	498

**6. MOVEMENT IN FUNDS**

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
<b>Unrestricted funds</b>			
General fund	61,259	3,485	64,744
<b>TOTAL FUNDS</b>	61,259	3,485	64,744



**THE GREENLAND SCHOOL AND ORPHANGE APPEAL**

**NOTES TO THE FINANCIAL STATEMENTS - continued  
FOR THE YEAR ENDED 31 MARCH 2022**

**6. MOVEMENT IN FUNDS - continued**

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	66,932	(63,447)	3,485
<b>TOTAL FUNDS</b>	<u>66,932</u>	<u>(63,447)</u>	<u>3,485</u>

**Comparatives for movement in funds**

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
<b>Unrestricted funds</b>			
General fund	50,207	11,052	61,259
<b>TOTAL FUNDS</b>	<u>50,207</u>	<u>11,052</u>	<u>61,259</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	29,762	(18,710)	11,052
<b>TOTAL FUNDS</b>	<u>29,762</u>	<u>(18,710)</u>	<u>11,052</u>

**7. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2022.