

**REPORT OF THE TRUSTEES AND
FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023
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

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

	Page
Reference and Administrative Details	1
Report of the Trustees	2 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 9

THE GREENLAND SCHOOL AND ORPHANGE APPEAL

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2023**

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 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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.

During the year to 31 March 2023 three trustees visited the charity in Uganda to review how funds were being utilised. They also took computer equipment which was left with the Ugandan charity for its use.

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.

THE GREENLAND SCHOOL AND ORPHANGE APPEAL

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

Approved by order of the board of trustees on 18 December 2023 and signed on its behalf by:

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 2023.

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

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

18 December 2023

THE GREENLAND SCHOOL AND ORPHANGE APPEAL

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>124,036</u>	<u>66,932</u>
 EXPENDITURE ON			
Charitable activities			
Kampala Charity		<u>123,120</u>	<u>63,447</u>
 NET INCOME		916	3,485
 RECONCILIATION OF FUNDS			
Total funds brought forward		64,744	61,259
 TOTAL FUNDS CARRIED FORWARD		<u><u>65,660</u></u>	<u><u>64,744</u></u>

The notes form part of these financial statements

THE GREENLAND SCHOOL AND ORPHANGE APPEAL

**BALANCE SHEET
31 MARCH 2023**

	Notes	2023 Unrestricted fund £	2022 Total funds £
CURRENT ASSETS			
Cash at bank		66,206	65,716
CREDITORS			
Amounts falling due within one year	5	(546)	(972)
NET CURRENT ASSETS		65,660	64,744
TOTAL ASSETS LESS CURRENT LIABILITIES		65,660	64,744
NET ASSETS		65,660	64,744
FUNDS	6		
Unrestricted funds		65,660	64,744
TOTAL FUNDS		65,660	64,744

The financial statements were approved by the Board of Trustees and authorised for issue on 18 December 2023 and were signed on its behalf by:

M Arshad - Trustee

THE GREENLAND SCHOOL AND ORPHANGE APPEAL

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

THE GREENLAND SCHOOL AND ORPHANGE APPEAL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

3. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	<u>66,932</u>
EXPENDITURE ON	
Charitable activities	
Kampala Charity	<u>63,447</u>
NET INCOME	3,485
RECONCILIATION OF FUNDS	
Total funds brought forward	61,259
TOTAL FUNDS CARRIED FORWARD	<u><u>64,744</u></u>

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2022 and 31 March 2023	<u>1,144</u>
DEPRECIATION	
At 1 April 2022 and 31 March 2023	<u>1,144</u>
NET BOOK VALUE	
At 31 March 2023	<u><u>-</u></u>
At 31 March 2022	<u><u>-</u></u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Other creditors	<u>546</u>	<u>972</u>

6. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	<u>64,744</u>	<u>916</u>	<u>65,660</u>
TOTAL FUNDS	<u><u>64,744</u></u>	<u><u>916</u></u>	<u><u>65,660</u></u>

THE GREENLAND SCHOOL AND ORPHANGE APPEAL

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

6. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	124,036	(123,120)	916
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	124,036	(123,120)	916
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Comparatives for movement in funds

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

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

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

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.