

GREENGATE TRUST

England & Wales - Charity number 1171118

Details

Status Registered

Legal form CIO

Registered 2017-01-13

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

Contact

Address Chambers Business Centre
Chapel Road
Oldham
OL8 4QQ

Phone 01613990283

Email info@greengatetrust.com

Website www.greengatetrust.com

Activities

Objects: (1) TO ADVANCE THE RELIGION OF ISLAM ACROSS THE UK BY MEANS OF, BUT NOT EXCLUSIVELY, PROMOTING THE TEACHINGS AND TENANTS OF ISLAM, PROVISION OF FACILITIES FOR WORSHIP AND ISLAMIC EDUCATION, IN ACCORDANCE WITH THE TEACHINGS OF THE QURAN AND OF THE PROPHET MUHAMMAD (PBUH) AS DEFINED AND INTERPRETED BY THE AHLE SUNNAH WAL JAMA'A FOR THE BENEFIT OF THE PUBLIC.(2) TO ADVANCE EDUCATION FOR THE BENEFIT OF CHILDREN UNDER THE AGE OF 16, BY MEANS OF, BUT NOT EXCLUSIVELY, THE PROVISION OF EDUCATIONAL ACTIVITIES AND FACILITIES SUCH AS SUPPLEMENTARY SCHOOLS, AND CLASSES INCLUDING (BUT NOT LIMITED TO) QURAN, SEERAH (TEACHINGS FROM THE LIFE OF PROPHET MUHAMMAD (PBUH)), TAJWEED (RECITATION OF THE QURAN), FIQH (PRINCIPLES OF ISLAMIC JURISPRUDENCE), AQEEDAH (ISLAMIC THEOLOGY) AND INDOOR/OUTDOOR SPORTING ACTIVITIES.(3) TO ADVANCE EDUCATION FOR THE BENEFIT OF THE GENERAL PUBLIC, BY MEANS OF, BUT NOT EXCLUSIVELY, THE PROVISION OF EDUCATIONAL ACTIVITIES AND FACILITIES SUCH AS SUPPLEMENTARY SCHOOLS, ADULT LEARNING PROGRAMMES AND CLASSES INCLUDING (BUT NOT LIMITED TO) ENGLISH, MATHS, SCIENCE, COMPUTER AND INTERNET, CITIZENSHIP AND SOCIAL COHESION AND CV IMPROVEMENT.(4) THE RELIEF OF FINANCIAL NEED AND SUFFERING AMONG VICTIMS OF NATURAL OR OTHER KINDS OF DISASTER IN THE FORM OF MONEY (OR OTHER MEANS DEEMED SUITABLE) FOR PERSONS, BODIES, ORGANISATIONS AND/OR COUNTRIES AFFECTED [INCLUDING THE PROVISION OF MEDICAL AID].(5) THE RELIEF AND ASSISTANCE OF PEOPLE IN ANY PART OF THE WORLD WHO ARE THE VICTIMS OF WAR OR NATURAL DISASTER, TROUBLE, OR CATASTROPHE IN PARTICULAR BY THE SUPPLY OF MEDICAL AID TO SUCH PERSONS.

Activities: The charity aims to alleviate suffering and empower lives globally through emergency relief, food security, water projects, medical support, and sustainable development initiatives. They strive to provide aid without discrimination, prioritising the most vulnerable populations and working towards a future where everyone has the opportunity to thrive.

Classification

- **How:** Makes Grants To Organisations, Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Other Charitable Activities
- **What:** General Charitable Purposes, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, Other Charities Or Voluntary Bodies, The General Public/mankind

Geography

- Jordan
- Lebanon
- Malawi
- Pakistan
- Yemen
- Birmingham City
- Lancashire
- Leeds City
- Manchester City
- Oldham
- Rochdale

Finances

Period end	Income	Expenditure	Assets	Employees
2024-10-31	£2,389,146	£2,207,948	£339,375	11
2023-10-31	£1,286,352	£1,157,680	£158,177	6
2022-10-31	£833,324	£1,071,303	£357,644	20
2021-10-31	£1,377,929	£870,227	£595,623	7
2020-10-31	£297,055	£223,852	-	-

Trustees

Name	Role	Appointed
Mohammed Talha Balal	Chair	2023-12-21
Mohammed Shamas Sabani		2022-01-01
Peter Donald Baxter		2025-11-25

GREENGATE TRUST

England & Wales - Charity number 1171118

Accounts

Greengate Trust
Annual Report and Audited Financial Statements
for the financial year ended 31 October 2024

Greengate Trust

CONTENTS

	Page
Reference and Administrative Information	3
Trustees' Report	4
Statement of Trustees' Responsibilities	5
Independent Auditor's Report	6 - 8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 - 15

Greengate Trust

REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

M S Sabani
M Zaid
M T Balal

Charity Number in England and Wales
Charity is unincorporated

1171118

Principal Address

The Unity Centre
Webster Street
Off Havelock Street
Oldham
OL1 1RT

Auditors

Munir Chaudry Associates
Chartered Certified Accountants and Statutory Auditor
1 Edmund Street
Bradford
West Yorkshire
BD5 0BH
GB

Principal Bankers

HSBC Bank PLC
Oldham

Greengate Trust

TRUSTEES' REPORT

for the financial year ended 31 October 2024

The trustees present their Trustees' Report and the audited financial statements for the financial year ended 31 October 2024.

The financial statements are prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Greengate Trust present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 October 2024.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements. The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Principal Activity

Provides Other Finance, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information.

General Charitable Purposes, Education/training, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Religious Activities.

Assisting Children/young People, Other Charities Or Voluntary Bodies, The General Public with understanding Islam.

We provide education, support and activities for the local community. We also provide humanitarian aid, food and support locally and around the world.

Future Plans

We hope to continue to supply charity to those in desperate need.

Financial Review

The results for the financial year are set out on page 9 and additional notes are provided showing income and expenditure in greater detail.

Results and Reserves

At the end of the financial year the charity has assets of £349,501 (2023 - £166,217) and liabilities of £10,126 (2023 - £8,040). The net assets of the charity have increased by £181,198.

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Greengate Trust subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on _____ and signed on its behalf by:

Mr M Zaid
Trustee

Greengate Trust

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 October 2024

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

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 assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act 2011.

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

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

Approved by the Board of Trustees on _____ and signed on its behalf by:

Mr M Zaid - Trustee

INDEPENDENT AUDITOR'S REPORT to the Members of Greengate Trust

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of Greengate Trust ('the charity') for the financial year ended 31 October 2024 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 October 2024 and of its surplus for the financial year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matter prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

INDEPENDENT AUDITOR'S REPORT

to the Members of Greengate Trust

Responsibilities of trustees for the financial statements

As explained more fully in the Statement of Trustees' Responsibilities set out on page 5, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

INDEPENDENT AUDITOR'S REPORT

to the Members of Greengate Trust

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Signed by Statutory Auditor
Shahbaz Munir (FCCA)

MUNIR CHAUDRY ASSOCIATES

Chartered Certified Accountants and Statutory Auditors
1 Edmund Street
Bradford
West Yorkshire
BD5 0BH
GB

.....

Greengate Trust

STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 October 2024

	Notes	Unrestricted Funds 2024 £	Total Funds 2024 £	Unrestricted Funds 2023 £	Total Funds 2023 £
Income					
Charitable activities					
Grants, donations and other funders	3.1	2,389,146	2,389,146	1,286,352	1,286,352
Expenditure					
Raising funds	4.1	-	-	-	-
Charitable activities	4.2	2,156,020	2,156,020	1,157,680	1,157,680
Other expenditure	4.3	51,928	51,928	328,139	328,139
Total Expenditure		2,207,948	2,207,948	1,485,819	1,485,819
Net income/(expenditure)		181,198	181,198	(199,467)	(199,467)
Transfers between funds		-	-	-	-
Net movement in funds for the financial year		181,198	181,198	(199,467)	(199,467)
Reconciliation of funds:					
Total funds beginning of the year	12	158,177	158,177	357,644	357,644
Total funds at the end of the year		339,375	339,375	158,177	158,177

The Statement of Financial Activities includes all gains and losses recognised in the financial year.
All income and expenditure relate to continuing activities.

Greengate Trust

BALANCE SHEET

as at 31 October 2024

	Notes	2024 £	2023 £
Fixed Assets			
Tangible assets	8	<u>84,850</u>	<u>104,842</u>
Current Assets			
Cash at bank and in hand		<u>264,651</u>	<u>61,375</u>
Creditors: Amounts falling due within one year	9	<u>(8,040)</u>	<u>(8,040)</u>
Net Current Assets		<u>256,611</u>	<u>53,335</u>
Total Assets less Current Liabilities		<u>341,461</u>	<u>158,177</u>
Creditors			
Amounts falling due after more than one year	10	<u>(2,086)</u>	<u>-</u>
Total Net Assets		<u><u>339,375</u></u>	<u><u>158,177</u></u>
Funds			
General fund (unrestricted)		<u>339,375</u>	<u>158,177</u>
Total funds	12	<u><u>339,375</u></u>	<u><u>158,177</u></u>

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on _____ and signed on its behalf by

Greengate Trust

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 October 2024

1. GENERAL INFORMATION

Greengate Trust is a charity incorporated in the United Kingdom. The registered office of the charity is The Unity Centre, Webster Street, Off Havelock Street, Oldham, OL1 1RT which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Companies Act 2006, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognised by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from grants, donations and other funders is recognised when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants, donations and other funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognises the related expenditure, to the extent that it is reimbursable by the donor, as income.

Greengate Trust

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 October 2024

-Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilised in a particular period. In these cases the charity recognises the income to the extent it is utilised within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognised once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analysed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analysed according to their major components. Expenditure is recognised when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery	-	25% Straight line
Fixtures, fittings and equipment	-	25% Straight line

Leasing

Rentals payable under operating leases are dealt with in the profit and loss account as incurred over the period of the rental agreement.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price).

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

The charity is exempt from tax on its charitable activities.

Winding up or dissolution of the charity

If the charity were to be dissolved or wound up the trustees would pass any net assets to similar organisations and deserving causes.

3.	INCOME				
3.1	CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2024	2023
		£	£	£	£
	Grants from grants, donations and other funders:				
	Income from charitable activities	<u>2,389,146</u>	<u>-</u>	<u>2,389,146</u>	<u>1,286,352</u>
	EXPENDITURE				
4.					
4.1	RAISING FUNDS	Direct Costs	Other Costs	Support Costs	2024
		£	£	£	2023
					£

Greengate Trust

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 October 2024

	-	-	-	-	-
	=====	=====	=====	=====	=====
Raising funds					
4.2 CHARITABLE ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Expenditure on charitable activities	1,865,565	10,260	249,095	2,124,920	1,139,342
Governance Costs (Note 4.4)	-	31,100	-	31,100	18,338
	-	41,360	249,095	2,156,020	1,157,680
4.3 OTHER EXPENDITURE	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Other expenditure	51,928	-	-	51,928	20,154
4.4 GOVERNANCE COSTS	Direct Costs £	Other Costs £	Support Costs £	2024 £	2023 £
Charitable activities - governance costs	-	31,100	-	31,100	18,338
4.5 SUPPORT COSTS			Charitable Activities £	2024 £	2023 £
Other			249,095	249,095	307,985
5. ANALYSIS OF SUPPORT COSTS				2024 £	2023 £
Other costs: wages, rates, water, insurances, light, heat, phone, stationery, advertising, sundries, and travelling				249,095	307,985
6. NET INCOME				2024 £	2023 £
Net Income is stated after charging/(crediting):					
Depreciation of tangible assets				28,284	34,948
Accounts and audit costs				10,260	10,040
Operating lease rentals				26,600	20,154

Greengate Trust

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 October 2024

7. EMPLOYEES AND REMUNERATION

Number of employees

The average number of persons employed (including executive trustees) during the financial year was as follows:

	2024 Number	2023 Number
Charity objectives and administration	<u>14</u>	<u>14</u>

The staff costs comprise:

	2024 £	2023 £
Wages and salaries	<u>117,522</u>	<u>98,230</u>
No employees received emoluments in excess of £50,000.		

8. TANGIBLE FIXED ASSETS

	Plant and machinery £	Fixtures, fittings and equipment £	Total £
Cost			
At 1 November 2023	139,790	-	139,790
Additions	-	8,292	8,292
At 31 October 2024	<u>139,790</u>	<u>8,292</u>	<u>148,082</u>
Depreciation			
At 1 November 2023	34,948	-	34,948
Charge for the financial year	26,211	2,073	28,284
At 31 October 2024	<u>61,159</u>	<u>2,073</u>	<u>63,232</u>
Net book value			
At 31 October 2024	<u>78,631</u>	<u>6,219</u>	<u>84,850</u>
At 31 October 2023	<u>104,842</u>	<u>-</u>	<u>104,842</u>

9. CREDITORS

Amounts falling due within one year

	2024 £	2023 £
Other creditors	<u>8,040</u>	<u>8,040</u>

10. CREDITORS

Amounts falling due after more than one year

	2024 £	2023 £
Taxation and social security costs	<u>2,086</u>	<u>-</u>

11. RESERVES

	2024 £	2023 £
At the beginning of the year	158,177	357,644
Surplus/(Deficit) for the financial year	<u>181,198</u>	<u>(199,467)</u>
At the end of the year	<u>339,375</u>	<u>158,177</u>

Greengate Trust

NOTES TO THE FINANCIAL STATEMENTS

for the financial year ended 31 October 2024

12. FUNDS

12.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Total Funds £
At 1 November 2022	357,644	357,644
Movement during the financial year	(199,467)	(199,467)
At 31 October 2023	158,177	158,177
Movement during the financial year	181,198	181,198
At 31 October 2024	339,375	339,375

12.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 November 2023 £	Income £	Expenditure £	Transfers between funds £	Balance 31 October 2024 £
Unrestricted funds					
Unrestricted General	158,177	523,581	342,383	-	339,375
Total funds	158,177	523,581	342,383	-	339,375

12.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Long-term liabilities £	Total £
Unrestricted general funds	84,850	264,651	(8,040)	(2,086)	339,375
	84,850	264,651	(8,040)	(2,086)	339,375

13. RELATED PARTY TRANSACTIONS

There were no related party transactions for the year ended.

14. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

GREENGATE TRUST

England & Wales - Charity number 1171118

Accounts

Greengate Trust
Annual Report and Audited Financial Statements
for the financial year ended 31 October 2023

Greengate Trust

CONTENTS

	Page
Reference and Administrative Information	3
Trustees' Report	4
Statement of Trustees' Responsibilities	5
Independent Auditor's Report	6 - 8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11 - 14

Greengate Trust
REFERENCE AND ADMINISTRATIVE INFORMATION

Trustees

M S Sabani
M Zaid
M T Balal

Charity Number in England and Wales
Registered on 13 January 2017

1171118

Principal Address

The Unity Centre
Webster Street
Off Havelock Street
Oldham
OL1 1RT

Auditors

Munir Chaudry Associates
Chartered Certified Accountants and Statutory Auditor
1 Edmund Street
Bradford
West Yorkshire
BD5 0BH

Principal Bankers

HSBC Bank PLC
Oldham

Greengate Trust

TRUSTEES' REPORT

for the financial year ended 31 October 2023

The trustees present their Trustees' Report and the audited financial statements for the financial year ended 31 October 2023.

The financial statements are prepared in accordance with the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

The Trustees' Report contains the information required to be provided in the Trustees' Annual Report under the Statement of Recommended Practice (SORP) guidelines. The trustees of the charity are also charity trustees for the purpose of charity law and under the charity's constitution are known as members of the board of trustees.

In this report the trustees of Greengate Trust present a summary of its purpose, governance, activities, achievements and finances for the financial year 31 October 2023.

The charity is a registered charity and although not obliged to comply with the Statement of Recommended Practice applicable in the UK and Republic of Ireland FRS 102, the organisation has implemented its recommendations where relevant in these financial statements.

Financial Review

The results for the financial year are set out on page 9 and additional notes are provided showing income and expenditure in greater detail.

Results and reserves policy

At the end of the financial year the charity had net outgoings of expenditure was £1,485,819 (2022: £1,071,303) and had net incoming resources of £1,286,352 (2022: £833,324). The net assets less liabilities of the charity at the end of the year was £158,177 (2022: £357,644).

In accordance with the Constitution, the trustees retire by rotation and, being eligible, offer themselves for re-election.

Disclosure of information to the auditors The trustees who held office at the date of approval of this trustee report, confirm that so far as they are aware, there is no relevant audit information of which the association's auditors are unaware of. Each trustee has taken all the steps that they ought to have taken as a trustee to be aware of any relevant audit information and to establish that the association's auditors are aware of that information.

Auditors

A resolution to reappoint the auditors will be made by members at the AGM.

Compliance with Sector-Wide Legislation and Standards

The charity engages pro-actively with legislation, standards and codes which are developed for the sector. Greengate Trust subscribes to and is compliant with the following:

- The Charities SORP (FRS 102)

Approved by the Board of Trustees on 15/09/2024 and signed on its behalf by:



Trustee

Greengate Trust

STATEMENT OF TRUSTEES' RESPONSIBILITIES

for the financial year ended 31 October 2023

The trustees are responsible for preparing the financial statements in accordance with applicable law and regulations.

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 assets, liabilities and financial position of the charity as at the financial year end date and of the surplus or deficit of the charity and otherwise comply with the Charities Act 2011.

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

- select suitable accounting policies and apply them consistently;
- make judgements and accounting estimates that are reasonable and prudent;
- state whether the financial statements have been prepared in accordance with applicable accounting standards, identify those standards, and note the effect and the reasons for any material departure from those standards; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees confirm that they have complied with the above requirements in preparing the financial statements.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

Approved by the Board of Trustees on 15/09/2024 and signed on its behalf by:



Trustee

INDEPENDENT AUDITOR'S REPORT to the Members of Greengate Trust

Report on the audit of the financial statements

Opinion

We have audited the charity financial statements of Greengate Trust ('the charity') for the financial year ended 31 October 2023 which comprise the Statement of Financial Activities, the Balance Sheet and notes to the financial statements, including the summary of significant accounting policies set out in note 2. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102.

In our opinion, when reporting in accordance with a fair presentation framework the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 October 2023 and of its deficit for the financial year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. However, this is Green Trust's first audit and we have not audited the previous financial year end 31 October 2022. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from the date when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other Information

The other information comprises the information included in the annual report other than the financial statements and our Auditor's Report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matter prescribed by the Charities Act 2011

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

INDEPENDENT AUDITOR'S REPORT

to the Members of Greengate Trust

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the Trustees' Annual Report.

Responsibilities of trustees for the financial statements

As explained more fully in the Statement of Trustees' Responsibilities set out on page 5, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the charity or to cease operations, or has no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditor's Report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Further information regarding the scope of our responsibilities as auditor

As part of an audit in accordance with ISAs (UK), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our Auditor's Report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our Auditor's Report. However, future events or conditions may cause the charity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

INDEPENDENT AUDITOR'S REPORT to the Members of Greengate Trust

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

The purpose of our audit work and to whom we owe our responsibilities

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Charities Act 2011. Our audit work has been undertaken so that we might state to the charity's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's members as a body, for our audit work, for this report, or for the opinions we have formed.

Shahbaz Munir

**Signed by Statutory Auditor
Shahbaz Munir (FCCA)**

MUNIR CHAUDRY ASSOCIATES
Chartered Certified Accountants and Statutory Auditor
1 Edmund Street
Bradford
West Yorkshire
BD5 0BH

.....

Greengate Trust

STATEMENT OF FINANCIAL ACTIVITIES

for the financial year ended 31 October 2023

	Notes	Unrestricted Funds 2023 £	Total Funds 2023 £	Unrestricted Funds 2022 £	Total Funds 2022 £
Income					
Charitable activities					
- Grants from governments and other co-funders	3.1	1,286,352	1,286,352	833,324	833,324
Expenditure					
Charitable activities	4.1	1,157,680	1,157,680	824,582	824,582
Other trading activities	4.2	-	-	2,855	2,855
Other expenditure	4.3	328,139	328,139	243,866	243,866
Total Expenditure		1,485,819	1,485,819	1,071,303	1,071,303
Net income/(expenditure)		(199,467)	(199,467)	(237,979)	(237,979)
Transfers between funds		-	-	-	-
Net movement in funds for the financial year		(199,467)	(199,467)	(237,979)	(237,979)
Reconciliation of funds:					
Total funds beginning of the year	10	357,644	357,644	595,623	595,623
Total funds at the end of the year		158,177	158,177	357,644	357,644

The Statement of Financial Activities includes all gains and losses recognized in the financial year. All income and expenditure relate to continuing activities.

Greengate Trust

BALANCE SHEET

as at 31 October 2023

		2023	2022
	Notes	£	£
Fixed Assets			
Tangible assets	7	104,842	-
Current Assets			
Cash at bank and in hand		61,375	357,644
Creditors: Amounts falling due within one year	8	(8,040)	-
Net Current Assets		53,335	357,644
Total Assets less Current Liabilities		158,177	357,644
Funds			
General fund (unrestricted)		158,177	357,644
Total funds	10	158,177	357,644

The financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and in accordance with FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland", applying Section 1A of that Standard.

Approved by the Board of Trustees and authorised for issue on 15/09/2024 and signed on its behalf by



Trustee

1. GENERAL INFORMATION

Greengate Trust is a charity incorporated in the United Kingdom. The registered office of the charity is The Unity Centre, Webster Street, Off Havelock Street, Oldham, OL1 1RT which is also the principal place of business of the charity. The financial statements have been presented in Pound (£) which is also the functional currency of the charity.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The following accounting policies have been applied consistently in dealing with items which are considered material in relation to the charity's financial statements.

Basis of preparation

The financial statements have been prepared on the going concern basis under the historical cost convention, modified to include certain items at fair value. The financial statements have been prepared in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

As permitted by the Charities Act 2011, the charity has varied the standard formats in that act for the Statement of Financial Activities and the Balance Sheet. Departures from the standard formats are to comply with the requirements of the Charities SORP and are in compliance with section 4.7, 10.6 and 15.2 of that SORP.

Statement of compliance

The financial statements of the charity for the financial year ended 31 December 2017 have been prepared on the going concern basis and in accordance with the Statement of Recommended Practice (SORP) "Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland FRS 102", applying Section 1A of that Standard.

Fund accounting

The following are the categories of funds maintained:

Restricted funds

Restricted funds represent income received which can only be used for particular purposes, as specified by the donors. Such purposes are within the overall objectives of the charity.

Unrestricted funds

Unrestricted funds consist of General and Designated funds.

- General funds represent amounts which are expendable at the discretion of the board, in furtherance of the objectives of the charity.
- Designated funds comprise unrestricted funds that the board has, at its discretion, set aside for particular purposes. These designations have an administrative purpose only, and do not legally restrict the board's discretion to apply the fund.

Income

Income is recognized by inclusion in the Statement of Financial Activities only when the charity is legally entitled to the income, performance conditions attached to the item(s) of income have been met, the amounts involved can be measured with sufficient reliability and it is probable that the income will be received by the charity.

Income from charitable activities

Income from charitable activities include income earned from the supply of services under contractual arrangements and from performance related grants which have conditions that specify the provision of particular services to be provided by the charity. Income from government and other co-funders is recognized when the charity is legally entitled to the income because it is fulfilling the conditions contained in the related funding agreements. Where a grant is received in advance, its recognition is deferred and included in creditors. Where entitlement occurs before income is received, it is accrued in debtors.

Grants from governments and other co-funders typically include one of the following types of conditions:

- Performance based conditions: whereby the charity is contractually entitled to funding only to the extent that the core objectives of the grant agreement are achieved. Where the charity is meeting the core objectives of a grant agreement, it recognizes the related expenditure, to the extent that it is reimbursable by the donor, as income.

- Time based conditions: whereby the charity is contractually entitled to funding on the condition that it is utilized in a particular period. In these cases the charity recognizes the income to the extent it is utilized within the period specified in the agreement.

In the absence of such conditions, assuming that receipt is probable and the amount can be reliably measured, grant income is recognized once the charity is notified of entitlement.

Grants received towards capital expenditure are credited to the Statement of Financial Activities when received or receivable, whichever is earlier.

Expenditure

Expenditure is analyzed between costs of charitable activities and raising funds. The costs of each activity are separately accumulated and disclosed, and analyzed according to their major components. Expenditure is recognized when a legal or constructive obligation exists as a result of a past event, a transfer of economic benefits is required in settlement and the amount of the obligation can be reliably measured. Support costs are those functions that assist the work of the charity but cannot be attributed to one activity. Such costs are allocated to activities in proportion to staff time spent or other suitable measure for each activity.

Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost or at valuation, less accumulated depreciation. The charge to depreciation is calculated to write off the original cost or valuation of tangible fixed assets, less their estimated residual value, over their expected useful lives as follows:

Plant and machinery - 25% Straight line

Leasing

Rentals payable under operating leases are dealt with in the profit and loss account as incurred over the period of the rental agreement.

Cash at bank and in hand

Cash at bank and in hand comprises cash on deposit at banks requiring less than three months notice of withdrawal.

Taxation and deferred taxation

No current or deferred taxation arises as the charity has been granted charitable exemption. Irrecoverable valued added tax is expensed as incurred.

The charity is exempt from tax on its charitable activities.

Deferred tax is recognized in respect of all timing differences that have originated but not reversed at the balance sheet date where transactions or events have occurred at that date that will result in an obligation to pay more tax in the future, or a right to pay less tax in the future. Timing differences are temporary differences between the charity's taxable profits and its results as stated in the financial statements.

Deferred tax is measured on an undiscounted basis at the tax rates that are anticipated to apply in the periods in which the timing differences are expected to reverse, based on tax rates and laws that have been enacted or substantively enacted by the balance sheet date.

Winding up or dissolution of the charity If the charity were to be dissolved or wound up the trustees would pass any net assets to similar organisations and deserving causes.

3.	INCOME				
3.1	CHARITABLE ACTIVITIES	Unrestricted Funds	Restricted Funds	2023	2022
		£	£	£	£
	Grants from governments and donations:				
	Income from charitable activities	1,286,352	-	1,286,352	833,324
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
4.	EXPENDITURE				
4.1	CHARITABLE ACTIVITIES	Direct Costs	Other Costs	Support Costs	2023
		£	£	£	£
	Expenditure on charitable activities	1,157,680	-	-	1,157,680
		<u> </u>	<u> </u>	<u> </u>	<u> </u>

4.2	OTHER TRADING ACTIVITIES	Direct Costs £	Other Costs £	Support Costs £	2023 £	2022 £
	Other trading activities	-	-	-	-	2,855
4.3	OTHER EXPENDITURE	Direct Costs £	Other Costs £	Support Costs £	2023 £	2022 £
	Other expenditure	-	328,139	-	328,139	243,866
5.	NET INCOME				2023 £	2022 £
	Net Income is stated after charging/(crediting):					
	Depreciation of tangible assets				34,948	2,855
	Accounts, audit and other legal costs		18,338	-	-	-
	Operating lease rentals				20,154	-
6.	EMPLOYEES AND REMUNERATION					
	Number of employees				2023 Number	2022 Number
	The average number of persons employed (including executive trustees) during the financial year was as follows:					
	Charity objectives and administration				10	16
	The staff costs comprise:				2023 £	2022 £
	Wages and salaries				98,230	162,553
7.	TANGIBLE FIXED ASSETS					
					Plant and machinery £	Total £
	Cost					
	Additions				139,790	139,790
	At 31 October 2023				139,790	139,790
	Depreciation					
	Charge for the financial year				34,948	34,948
	At 31 October 2023				34,948	34,948
	Net book value					
	At 31 October 2023				104,842	104,842
8.	CREDITORS				2023 £	2022 £
	Amounts falling due within one year					
	Other creditors				8,040	-

9. RESERVES

	2023 £	2022 £
At the beginning of the year	357,644	595,623
Deficit for the financial year	(199,467)	(237,979)
At the end of the year	158,177	357,644

10. FUNDS

10.1 RECONCILIATION OF MOVEMENT IN FUNDS

	Unrestricted Funds £	Total Funds £
At 1 November 2021	595,623	595,623
Movement during the financial year	(237,979)	(237,979)
At 31 October 2022	357,644	357,644
Movement during the financial year	(199,467)	(199,467)
At 31 October 2023	158,177	158,177

10.2 ANALYSIS OF MOVEMENTS ON FUNDS

	Balance 1 November 2022 £	Income £	Expenditure £	Transfers between funds £	Balance 31 October 2023 £
Unrestricted funds					
Unrestricted General	357,644	167,496	366,963	-	158,177
Total funds	357,644	167,496	366,963	-	158,177

10.3 ANALYSIS OF NET ASSETS BY FUND

	Fixed assets - charity use £	Current assets £	Current liabilities £	Total £
Unrestricted general funds	104,842	61,375	(8,040)	158,177
	104,842	61,375	(8,040)	158,177

11. RELATED PARTY TRANSACTIONS

There were no related party transactions for the year ended.

12. POST-BALANCE SHEET EVENTS

There have been no significant events affecting the Charity since the financial year-end.

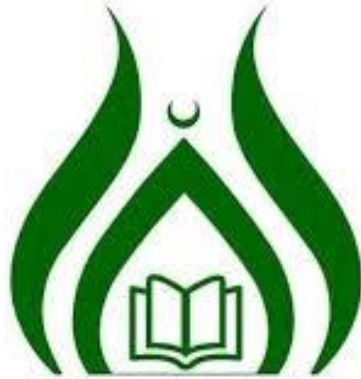
GREENGATE TRUST

England & Wales - Charity number 1171118

Accounts

COMPANY REGISTRATION NUMBER: CE009630

COMPANY CHARITY NUMBER: 1171118



GREENGATE TRUST
THE GATEWAY TO DIVINE KNOWLEDGE

**GREENGATE TRUST
ANNUAL TRUSTEES REPORT
&
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST OCTOBER 2022.**

GREENGATE TRUST

Quba Accountancy Limited

14 Mayne Avenue

Luton

LU4 9LS

UK

GREENGATE TRUST
Trustee's Annual Report
For the Year Ended 31st October, 2022.

The trustees, who are also the directors for the purpose of company law, present their report and the unaudited financial statements of the charity for the year ended 31st October, 2022.

Reference & Administrative Details

Registered Charity Name	Greengate Trust	
Charity Registration Number	1171118	
Company Registration Number	CE009630	
Principal Office & Registered Office	The Unity Centre Webster Havelock Street Oldham OL8 1JR	
The Trustees	Mohammed Zaid Misbah Khatoon Mohammed Shamas Sabani	(Appointed 6 December 2021) (Appointed 10 August 2022) (Appointed 1 January 2022)
Independent Examiners	Quba Accountancy 14 Mayne Avenue Luton UK LU4 9LS	

GREENGATE TRUST

GREENGATE TRUST
Trustee's Annual Report (Including Directors' Report)
For the Year Ended 31st October, 2022.

The trustees' present their report & accounts for the year ended 31st October, 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's governing document, the Companies Act 2006 and "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).

Our Aim & Objectives

1. To advance education of children and adults by means of, but not exclusively, the provision of educational activities and facilities such as a supplementary school.
2. To provide informal education by means of delivering, sporting and outdoor activities for children, young people and adults.
3. To contribute to the spiritual and moral education of children and adults; contribute towards a better society by promoting social cohesion and social capital.
4. To carry out, as a practical expression of religious beliefs, through activities such as advancing education, or delivering mediation and conflict resolution, or relieving poverty; providing support services and comfort to the bereaved;
5. To provide healthcare and social care related support and services;
6. To provide and manage sacred spaces mosque and worship services;
7. To provide public rituals and ceremonies as per needs of the users and the community in line with spiritual and moral education;
8. To contribute to clients, participants, followers' or adherents' gated mental and physical health; aiding the prevention of ill health, speeding recovery and fostering composure in the face of ill health.
9. To provide relief and assistance to people who are victims of or are affected by natural disaster or catastrophe.

Principal Activities

The principal activity of the charity in the year under review was madrassa providing completely unique opportunities for the youth of this day and age.

Structure, Governance & Management

Greengate Trust, established in 2013, was formed with the primary goal of reforming the Oldham area and enhancing the education system while fostering connections with other communities within the borough of Oldham.

The initial phase of the Trust focused on bringing about positive changes in the local community. Efforts were made to raise awareness about the organization's mission and objectives at both the local and national levels throughout the United Kingdom. Additionally, Greengate Trust expanded its reach beyond the UK, supporting projects in countries such as France, Greece, and Pakistan.

With a core emphasis on improving education, the Trust took proactive measures by developing a contemporary educational system tailored to the needs of the Oldham area. Alongside academic advancement, the organization offered a wide range of sports activities and weekend residentials to engage and empower the youth of the community.

Over time, the Trust experienced substantial growth in terms of volunteer participation, diversified activities, increased community involvement, and an expanded focus on education. Educational seminars and workshops became a regular part of their initiatives, providing valuable knowledge and skills to individuals within the community. Moreover, Greengate Trust actively initiated and supported various community projects, further enhancing their impact and influence in the Oldham area.

Through these endeavors, Greengate Trust has worked diligently to create a positive and transformative environment, fostering educational development, community engagement, and social progress.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Mohammed Zaid	(Appointed 6 December 2021)
Ms Misbah Khatoon	(Appointed 10 August 2022)
Mr Mohammed Sabani	(Appointed 1 January 2022)
Mr M Balal	(Resigned 5 December 2021)
Mr M Jawad	(Resigned 9 August 2022)
Mr Z Rasul	(Resigned 31 December 2021)

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Qualifying third party indemnity provisions

There were no indemnity provisions noted for the trustees.

Statement of trustees' responsibilities

The trustees, who are also the directors of Greengate Trust for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law 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 trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the trust and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the trust 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 trust's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The trustees' report was approved by the Board of Trustees.



Mr Mohammed Zaid
Trustee

Date: 16/08/2023

GREENGATE TRUST

GREENGATE TRUST
INDEPENDENT EXAMINER'S REPORT
For the Year Ended 31st October, 2022.

I report on the accounts for the period 1st November 2021 to 31st October, 2022.

Respective Responsibilities of Trustees and Examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts and are satisfied that these accounts are free from any material misstatement whether due to any error or fraud. The charity's trustees consider that an audit is not required for the period (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- Examine the accounts under Section 145 of the 2011 Act
- 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 the 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 the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent Examiners 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 386 and 387 of the Companies Act 2006; and
 - To prepare accounts which are in accordance with the accounting records, comply with accounting requirements of section 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities.

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.

Independent Examiner



Dawood Masood
IFA, MIPA
17th August 2023

Achievements and performance

Financial review

The trustees of the Greengate Trust adhere to a policy that necessitates the maintenance of unrestricted funds at a level equivalent to three to six months' expenditure. These funds are not earmarked for any specific purpose. The rationale behind this policy is to ensure the trust's ability to sustain its current activities, even in the face of a significant decline in funding. By maintaining reserves at this level, the trustees can carefully assess strategies for raising additional funds while ensuring the uninterrupted continuation of ongoing initiatives. Throughout the year, the trust has consistently upheld this reserve level to safeguard its operations and facilitate thoughtful planning for future financial needs.

The Charity

I am delighted to present the Trustees' Annual Report for our charity, providing an overview of our accomplishments over the past nine years, with a particular focus on the last twelve months, as well as outlining our future plans. This report is intended for our dedicated supporters and the wider public, offering transparency and insight into our activities and objectives.

2013

The Greengate Trust was founded with a singular mission: to cater to the needs of the local community by raising educational awareness. However, as the organization evolved, its vision expanded to encompass a broader range of initiatives aimed at fostering community connections and making a positive impact.

2014 - 2021: Remarkable Growth, Community Contributions, and Pandemic Response:

Between the years 2014 and 2021, Greengate Trust experienced substantial growth and played a pivotal role in the local community. Collaborating with diverse charities across the country, the trust engaged in projects that addressed pressing social issues, leaving a lasting impact.

Feeding the Homeless and Fostering Community Connections:

The trust actively participated in initiatives to feed the homeless in Oldham and Manchester. These efforts contributed to alleviating immediate needs and fostering connections with vulnerable individuals in the community.



Monthly Soup Kitchen and Health Seminars:

A monthly soup kitchen became a staple of the trust's activities, providing essential nourishment to those in need. Additionally, the trust organized health seminars conducted by healthcare professionals, focusing on educating the local community and enhancing overall well-being.





Pakistan Distribution Project:

The Greengate Trust Madrassa annually collect zakat and send the money to the orphan and poor students at Jamia Karimia Sadidia in Lahore. The Greengate Trust volunteers also visit poor and destitute families in Pakistan and Kashmir; where essential household items are distributed to the families and food such as cooking oil, rice, floor, fruits and many other food items.

After-School Education Initiative and Empowerment:

Greengate Trust's after-school education initiative emerged as a cornerstone of the community. The program attracted students from neighboring areas, promoting community cohesion and interfaith communication while



breaking down cultural barriers.

Collaboration with Oldham Council and Pandemic Response in 2021:

The year 2021 brought unique challenges due to the global pandemic, which the trust navigated with resilience and dedication. In response to the pandemic, the trust's charitable work intensified as it worked closely with the Oldham Council. The trust became a key partner in supporting the elderly, vulnerable, and less fortunate members of the community. At its peak, the trust provided essential food parcels and toiletry packs to 150 families on a weekly basis.



and dedication. In response to the pandemic, the trust's charitable work intensified as it worked closely with the Oldham Council. The trust became a key partner in supporting the elderly, vulnerable, and less fortunate members of the community. At its peak, the trust provided essential food parcels and toiletry packs to 150 families on a weekly basis.

Continuation of Essential Initiatives:

Despite the challenges, the trust's commitment to its initiatives remained unwavering. The homeless feed and support for local neighbors continued as usual, spanning both weekends.

Unity Centre and Inclusivity:

The Unity Centre emerged as a vibrant community hub, welcoming individuals from diverse backgrounds and



This space served as a testament to the trust's inclusive approach, offering free access to facilities and fostering connections that transcended cultural and faith barriers.

Humanitarian Convoy to Greece:

During the summer of 2021, the trust had the opportunity to return to Greece with a convoy. This endeavour allowed the trust to revisit and build upon the work done in 2015, despite the challenges posed by the evolving situation.



Addressing Ongoing Refugee Camp Challenges:

Upon returning to a refugee camp set up in 2015, the trust observed significant changes, yet the situation remained dire. Overcrowding, makeshift living conditions, and inadequate facilities were evident. The trust decided to oversee the cleaning and clearing of a graveyard established in 2015, ensuring that all graves remained visible and the area was properly maintained.

Hospital Visits:

Annually, the Greengate Trust staff members and specifically selected students to visit the unwell children at Royal Oldham Hospital on Christmas evening. The staff and students will distribute presents such as colouring books, colouring pencils, chocolates and toys. The presents are personally picked, bought and gift wrapped by the Greengate Trust Team.



Range of Evening Activities:

To provide positive outlets for youth and adults, the trust organized diverse evening activities, including table tennis, mixed martial arts, Silat (a Malaysian martial art), and archery. These initiatives diverted youth from the streets, discouraged antisocial behaviour, and empowered individuals to take control of their lives.



Conclusion:

The journey of the Greengate Trust from 2013 to 2021 is one of continuous evolution, growth, and dedication to community service. The trust's expanding initiatives, collaboration with partners, and resilience in the face of challenges showcase its commitment to making a positive impact. The trust's journey remains a testament to its inclusive approach and determination to create a thriving environment for all.

2022: Embracing Challenges and Fulfilling Promises

As we conclude the year 2022, the Greengate Trust reflects on a period marked by resilience, progress, and impactful endeavours. We entered this year with a resolute spirit, ready to face challenges head-on and embark on a series of ambitious projects. Our commitment to fostering positive change and community empowerment remained steadfast, and we are delighted to present the achievements of the initiatives we envisioned.

Yemen Project: Delivering Aid and Hope

In the year 2021-2022, we translated our vision into action with the launch of the Yemen Project. Guided by our unwavering commitment to aid the needy and vulnerable, our dedicated team worked tirelessly to gather essential supplies and carefully pack containers. These containers, laden with hope and compassion, journeyed to Yemen, bringing relief to those in dire circumstances. Our contribution, though geographically distant, echoed our commitment to humanitarian efforts on a global scale.

Expanding Activities and Collaborations:

Throughout the year, the Greengate Trust demonstrated its dedication to expanding activities that nurture personal growth, skill development, and community engagement. The growing numbers of youth and adults utilizing our community hub energized us to create more avenues for positive change. Our partnerships with other charities deepened, enabling us to effectively reach marginalized communities. Through educational awareness, we confronted violent/extremist ideologies, nurturing an environment of inclusivity and understanding. By working in harmony with diverse communities, we collectively addressed shared challenges, fostering a more cohesive and harmonious Oldham.

Responding to Devastation: 2022 Pakistan Floods:

The year 2022 unveiled unforeseen challenges as devastating floods struck Pakistan. In response to this humanitarian crisis, the Greengate Trust extended its hand of assistance once again. Our swift response directed resources and supplies to the affected areas, offering crucial support to families grappling with the aftermath. Our mission to alleviate suffering and provide aid during times of distress remained a guiding principle.

Conclusion: Carrying Forward a Legacy of Impact:

As we reflect on the achievements of the year 2022, the Greengate Trust is humbled by the difference we have made. Our projects, driven by compassion and a commitment to service, have left lasting imprints on local and global communities alike. Rooted in the values of inclusivity, community empowerment, and positive transformation, the Greengate Trust remains steadfast in its mission. With optimism, we look ahead to the challenges and opportunities of the future, embracing each with unwavering resolve as we continue to shape a world that reflects our vision of a better tomorrow.

Future Endeavours: Envisioning 2023 and Beyond

As the horizon of 2023 draws near, the Greengate Trust stands at the threshold of a new chapter. This chapter is defined by ambitious undertakings and the anticipation of distinctive challenges. Our unwavering commitment to fostering positive change and empowering our community continues to drive us forward. With enthusiasm, we outline the path of our future endeavours, using the bedrock of our past achievements as a foundation.

Anticipating New Horizons:

The coming year holds promise, and we approach it with open hearts and a steadfast resolve. Our dedication to uplifting lives and fostering unity within our community remains at the forefront of our mission. With a forward-focused mind-set, we are poised to embrace opportunities for growth, transformation, and making a meaningful impact.

Building on Our Legacy:

The Greengate Trust's legacy is a testament to the power of collective efforts. Our journey thus far, marked by community engagement, inclusivity, and positive change, forms the stepping stones for what lies ahead. Each achievement and lesson learned has fortified our resolve and prepared us to tackle the unique challenges that await us in the New Year.

Conclusion: A Journey of Possibilities:

As we stand on the brink of 2023, we reflect on the path we have traversed and the growth we have witnessed. With an unwavering commitment to our values, we look ahead to a future full of potential and possibility. The Greengate Trust remains steadfast in its dedication to creating a brighter, more empowered community and a world that reflects the positive change we seek to inspire.

The company's income from different sources is **£833,324**, out of which **£690,270** relates to unrestricted funds and **£143,054** relates to restricted funds.

The company's charitable activities are **£1,071,303**, out of which **£418,166** relates to unrestricted funds and **£653,137** relates to restricted funds.

The report was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.



Mr. Mohammed Zaid
Trustee

Greengate Trust
Statement of Financial Activities
For the year ended 31st October, 2022

	Notes	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
Incoming Resources:					
Incoming resources from generated funds					
Voluntary Income	6	690,270	143,054	833,324	1,377,929
Activities for generating funds		-	-	-	-
Total income resources		690,270	143,054	833,324	1,377,929
Resources expended:					
Cost of generating funds					
Charitable Activities	7	102,883	653,137	756,020	870,227
Support costs		309,933	-	309,933	-
Governance Cost		5,350	-	5,350	-
Total resources expended		418,166	653,137	1,071,303	870,227
Net incoming resources before transfer		272,104	- 510,083	- 237,979	507,702
Net movement of funds:					
Net income for the year		272,104	- 510,083	- 237,979	507,702
Total funds brought forward		74,455	521,168	595,623	87,921
Net funds carried forward		346,559	11,085	357,644	595,623

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 14 to 17 form part of these financial statements.

GREENGATE TRUST

Greengate Trust
Statement of Financial Position
At the year ended 31st October, 2022

	Notes	2022	2021
		£	£
Assets			
Fixed Assets:			
Tangible Assets	2	-	2,855
Current Assets:			
Cash in hand & at bank		357,644	602,268
		<u>357,644</u>	<u>602,268</u>
Creditors: Amount falling due within 1 year	3	-	9,500
Net Current Assets/Liabilities		<u>357,644</u>	<u>592,768</u>
Total Assets Less Current Liabilities		<u>357,644</u>	<u>595,623</u>
CAPITAL AND RESERVES			
Unrestricted Funds			
General Funds	5	346,559	74,455
Designated Funds		11,085	521,168
		<u>357,644</u>	<u>595,623</u>
Difference on Accounts		£ -	£ -
TOTAL FUNDS			

For the year ending 31/10/2022 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime. Approved by the Board of Trustees on 18/08/2022 and signed on their behalf by:



Mr. Mohammed Zaid
Trustee

GREENGATE TRUST
Notes to the Accounts
For the Year Ended 31st October, 2022

1. ACCOUNTING POLICIES

a) Basis of Accounting

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

b) Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

c) Resources Expended

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.

d) Allocation and Apportionment of Costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

e) 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. Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

f) Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures and Fittings	18% straight line
Equipment	18% straight line

GREENGATE TRUST
Notes to the Accounts
For the Year Ended 31st October, 2022

2- Tangible Fixed Assets	Fixture & Fittings £	Equipment £	Total £
Cost:			
As at 01/11/2021	18,637	2,824	21,461
Depreciation:			
As at 01/11/2021	16,216	2,390	18,606
For the Year	2,421	434	2,855
As at 31/10/2022	18,637	2,824	21,461
Net Book Value:			
As at 31/10/2022	-	-	-
As at 31/10/2019	2,421	434	2,855

3- Creditors falling during one year	2022	2021
Other Creditors	-	9,500
	-	9,500

4- Company Limited by Guarantee:

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £, to the company should it be wound up. At 31/10/2022 there were members.

5- Unrestricted Funds	Brought Forward £	Incoming Resources £	Outgoing Resources £	Transfer £	Carried Forward £
Designated Funds	74,455	690,270	408,293	-	356,433
General Funds	521,168	143,054	603,124	-	34,098
	595,623	833,324	1,038,416	-	390,531

6- Incoming Resources	Unrestricted funds £	Restricted funds £	2022 £	Unrestricted funds £	Restricted funds £	2021 £
Incoming resources granted funds						
Grants:						
Voluntary Income	650,397	143,054	793,451	1,039,027	338,902	1,377,929
Gift Aid	39,873	-	39,873	-	-	-
	690,270	143,054	833,324	1,039,027	338,902	1,377,929
Grants:						
Activities for generating funds	-	-	-	-	-	-
	690,270	143,054	833,324	1,039,027	338,902	1,377,929

GREENGATE TRUST
Notes to the Accounts
For the Year Ended 31st October, 2022

7- Resources Expended	2022	2021
	£	£
Cost of generating funds		
Charitable Activities:		
Depreciation and Impairment	2,855	3,863
Project work	39,017	901
Sports activity	-	313
Emergency costs	862	15,400
Yemen Aid	507,386	12,217
Education	1,325	5,004
Homeless	-	6,779
Hajj and Umrah	48,900	35,101
Health	-	2,425
Food, Water & Health	5,525	1,502
Pakistan Floods	25,256	-
Refunds	22,011	-
	653,137	83,505

GREENGATE TRUST

GREENGATE TRUST
Notes to the Accounts
For the Year Ended 31st October, 2022

Support & governance cost

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	162,553	-	162,553	122,892	-	122,892
Heat & light, rent & insurance costs & license	21,874	-	21,874	17,550	-	17,550
Repair & renewals, cleaning & security costs	4,755	-	4,755	6,019	-	6,019
Travelling costs	3,766	-	3,766	31,605	-	31,605
Printing, postage, stationery & advertising	61,474	-	61,474	44,000	-	44,000
Telephone & Internet costs	4,650	-	4,650	881	-	881
Subscriptions	983	-	983	2,712	-	2,712
Charitable donations	102,883	-	102,883	578	-	578
Bank charges	335	-	335	390	-	390
Other Direct Costs	49,542	-	49,542	9,400	-	9,400
Audit fees	-	-	-	-	8,250	8,250
Accountancy	-	-	-	-	1,500	1,500
Legal & professional	-	-	-	-	7,395	7,395
Training	-	5,350	5,350	-	2,500	2,500
Auditor's fees for non-audit work	-	-	-	-	1,250	1,250
	412,816	5,350	418,166	236,027	20,895	256,922

GREENGATE TRUST

England & Wales - Charity number 1171118

Accounts

Charity registration number 1171118

Company registration number CE009630 (England and Wales)

GREENGATE TRUST
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2021

GREENGATE TRUST

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Mr Mohammed Zaid Ms Misbah Khatoon Mr Mohammed Sabani	(Appointed 6 December 2021) (Appointed 10 August 2022) (Appointed 1 January 2022)
Charity number	1171118	
Company number	CE009630	
Principal address	The Unity Centre Webster Havelock Street Oldham England OL8 1JR	
Registered office	The Unity Centre Webster Havelock Street Oldham England OL8 1JR	
Auditor	DKR Audit Services Ltd 36 Lichfield Street Walsall West Midlands UK WS1 1TJ	

GREENGATE TRUST

CONTENTS

	Page
Trustees' report	1 - 8
Independent auditor's report	9 - 11
Statement of financial activities	12
Balance sheet	13
Statement of cash flows	14
Notes to the financial statements	15 - 27

GREENGATE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) FOR THE YEAR ENDED 31 OCTOBER 2021

The trustees present their annual report and financial statements for the year ended 31 October 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the trust's governing document, the Companies Act 2006 and "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

The principal activity of the charity in the year under review was madrassa providing completely unique opportunities for the youth of this day and age.

1. To advance education of children and adults by means of, but not exclusively, the provision of educational activities and facilities such as a supplementary school.
2. To provide informal education by means of delivering, sporting and outdoor activities for children, young people and adults.
3. To contribute to the spiritual and moral education of children and adults; contribute towards a better society by promoting social cohesion and social capital.
4. To carry out, as a practical expression of religious beliefs, through activities such as advancing education, or delivering mediation and conflict resolution, or relieving poverty; providing support services and comfort to the bereaved;
5. To provide healthcare and social care related support and services;
6. To provide and manage sacred spaces mosque and worship services;
7. To provide public rituals and ceremonies as per needs of the users and the community in line with spiritual and moral education;
8. To contribute to clients, participants, followers' or adherents' gated mental and physical health; aiding the prevention of ill health, speeding recovery and fostering composure in the face of ill health.
9. To provide relief and assistance to people who are victims of or are affected by natural disaster or catastrophe.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the trust should undertake.

Grant-making policy

Those aware and attending our charity have given generously to the ongoing projects. As a group of compassionate, honest and hard-working humanitarians. Inspired by experiencing first-hand the depths of deprivation and need, as well as the opportunity to make a significant difference to communities all over the globe in desperate circumstances. We have been successfully working in Yemen, Pakistan, and here in the UK. The Charity has given money to various charities in these countries which makes funds available to ensure that TeamGGT have provided essentials such as food, water, medical equipment, and education as well as developing sustainable projects.

Use of volunteers

Our volunteers are at the forefront when it comes to organising innovative fundraising challenges, as well as setting up their own initiatives to raise funds for their chosen projects. There are endless ways to help and the TeamGGT from organising local events to assisting the team in the office to being a social media advocate. TeamGGT is filled with volunteers, all coming together to make difference around the world.

Volunteers are an important resource in our faith, community work and ongoing project work. Volunteers are involved in most of faith, community work and ongoing project work. In 2021 we had 22 people regularly giving their time. All our trustees also give of their time freely. We encourage all members to be involved in voluntary activities and to share their skills with others. All those volunteers with projects involving children or other vulnerable groups are DBS checked

GREENGATE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

Strategic report

The description under the headings "Achievements and performance" and "Financial review" meet the company law requirements for the trustees to present a strategic report.

We want to make the charity premises an accessible and welcoming venue where all Muslims, or those who wish to know more about our faith, can gather together to learn about their religion and worship. We are also fortunate to have facilities for women who want to pray at the Mosque. The Mosque is open at all times with daily prayers, the Friday prayers being a focus of our activities.

An important part of our faith is charitable giving, according to one's wealth, in accordance with Islam and we are pleased to receive Zakat for the sole purpose of the relief of need and financial hardship of Muslims in Yemen who have insufficient money to cover their basic needs for shelter, food, clothing, or who are destitute with no means of support

Achievements and performance

The Charity

I am delighted to present the Trustees' Annual Report for our charity, providing an overview of our accomplishments over the past five years, with a particular focus on the last twelve months, as well as outlining our future plans. This report is intended for our dedicated supporters and the wider public, offering transparency and insight into our activities and objectives.

2013

The establishment of Greengate Trust aimed to cater to the needs of the local community, with a primary focus on raising educational awareness. However, as the organization evolved, it expanded its scope to encompass youth-oriented sporting activities and fostering connections with neighboring communities.

2014 - 2020

Between the years 2014 and 2020, Greengate Trust experienced remarkable growth and made substantial contributions to the local community. Collaborating with various charities across the country, the trust actively engaged in projects aimed at addressing pressing social issues. Notable initiatives during this period included feeding the homeless in Oldham and Manchester, fostering connections with the local community surrounding the Unity Centre, and organizing a monthly soup kitchen.

Serving as a vibrant community hub, Greengate Trust provided invaluable opportunities for individuals to unlock their potential, develop skills, and enhance community involvement. The trust organized health seminars conducted by healthcare professionals and doctors, focusing on educating the local community and improving overall health and living standards.

The after-school education initiative became a cornerstone of the community, attracting students from neighboring areas to study at the centre. Through this program, Greengate Trust aimed to promote community cohesion and interfaith communication, breaking down cultural and faith barriers. Notably, the Unity Centre welcomed individuals from diverse backgrounds and faiths, offering free access to its facilities as a testament to the trust's inclusive approach.

Additionally, the trust organized a range of evening activities catering to both youth and adults. These activities, including table tennis, mixed martial arts, Silat (a Malaysian martial art), and archery, provided positive outlets for recreation, diverting youth from the streets, discouraging antisocial behavior, and empowering individuals to take control of their lives.

Throughout the years 2014 to 2020, Greengate Trust demonstrated unwavering commitment to community service, fruitful collaborations, educational initiatives, and the creation of an inclusive and thriving environment for all.

GREENGATE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

Feed the neighbours



On a monthly basis the Greengate staff, students and other volunteers will cook fresh food in the kitchen, pack it and then distribute it to the neighbours.



Hospital Visits



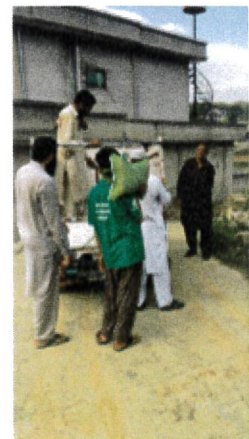
Annually, the Greengate Trust staff members and specifically selected students to visit the unwell children at Royal Oldham Hospital on Christmas evening. The staff and students will distribute presents such as colouring books, colouring pencils, chocolates and toys. The presents are personally picked, bought and gift wrapped by the Greengate Trust Team.



Pakistan Distribution Project



The Greengate Trust Madrassa annually collect zakat and send the money to the orphan and poor students at Jamia Karimia Sadidia in Lahore. The Greengate Trust volunteers also visit poor and destitute families in Pakistan and Kashmir, where essential household items are distributed to the families and food such as cooking oil, rice, flour, fruits and many other food items.



GREENGATE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

Open Call Community



The Open Call Festival is a multicultural community cohesive festival has been annually taking place for the last 6 years at Alexandra Park. The festival is for bringing communities together, regardless of race, religion, ethnicity, culture or backgrounds. The open call festival is a free family fun day with various activities including live stage performances, major fun fair, adult and kids rides, inflatable world, mini bazaars and stalls, food and desserts, women only zone and kids' zone.



2021

Due to pandemic our charity work started increasing as we worked closely with Oldham Council. We were the main charity that the elderly, vulnerable, and less fortunate were getting referred to by the council, at one point we were supporting 150 families on a weekly basis with essential food parcels and toiletry packs.

Homeless Feed



Our work has continued as normal with our homeless feed and local neighbor. We do now go to the neighbors on a weekly basis and our homeless feed is running over both days of the weekend.



We had the opportunity this year, over the summer, to take a convoy back to Greece, which we had a chance to go back to some of the work that we did in 2015. A lot had changed but the situation did not look any better. A camp that was set up to accommodate 2000 people, had over 18,000 people within in. The small place that was offered to the refugee had now extended further by 2 miles with many makeshift tents and living places which are not suitable for living. There were in total 20 toilets on site, with most people relieving themselves in the open.

The graveyard that was set up in 2015, had many overgrown weed and grass as no one was able to get access to the graveyard once we had left. We have decided to come back and oversee the cleaning and clearing of the graveyard to ensure that all the graves are visible and to make sure that all the weeds and grass are cut back.

GREENGATE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

Investment policy and objectives

The charity has no long-term investments. Our cash reserves are held in our bank accounts.

Financial review

The trustees are grateful for the response received in achieving the donations for the charity.. This has strengthened the charity and allowed a more significant response to the current projects being undertaken.

The trust's donated income from various sources achieved an income of **£1,377,929**, out of which **£1,039,027** relates to unrestricted funds and **£338,902** relates to restricted funds. The trust's charitable activities amounted to **£870,227** in total, of which **£260,786** relates to unrestricted funds and **£609,441** relates to restricted funds.

The trustees of the Greengate Trust adhere to a policy that necessitates the maintenance of unrestricted funds at a level equivalent to three to six months' expenditure. These funds are not earmarked for any specific purpose. The rationale behind this policy is to ensure the trust's ability to sustain its current activities, even in the face of a significant decline in funding. By maintaining reserves at this level, the trustees can carefully assess strategies for raising additional funds while ensuring the uninterrupted continuation of ongoing initiatives. Throughout the year, the trust has consistently upheld this reserve level to safeguard its operations and facilitate thoughtful planning for future financial needs.

The Trustees are responsible for ensuring that there are effective risk management and systems of internal control in place to manage the charitable incorporated organisation and support the achievement of our strategic objectives. The principle risks to the CIO and how these are managed is set out below:

Risk - Financial performance and sustainability

Risk concerning financial performance and sustainability includes significant reduction in fundraising income due to economic conditions. This risks undermining our ability to meet the needs of our users and to meet our strategic aims.

Risk concerning financial performance and sustainability is managed by the holding of the appropriate level of reserves and a regular review of the charity reserves to ensure these remain within the target set by the trustees. Trustees regularly review and scrutinise the charity's short and medium-term financial position.

Risk - Safeguarding of vulnerable and young people

Risk concerning the safeguarding of vulnerable and young people includes negligence in relation to safeguarding policies or when practice results in or contributes to serious harm or injury to a young person or vulnerable adult and damages Greengate Trust reputation.

Risk concerning the safeguarding of vulnerable and young people is managed by safeguarding training for all employees, workers directly with vulnerable and young people.

Risk - Information security

Risk concerning information security includes serious data protection or security failure which may result in legal and contractual issues, reputational damage and potential fines and loss of income.

Risk concerning information security is managed by having a structure/policy in place for GDPR monitoring and compliance and by the routine review of IT systems to highlight any security weaknesses.

GREENGATE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

Plans for future periods

Our future for next year will see a different set of challenges as we seek to undertake a series of large-scale projects. We continue to see an increase in numbers of youths and adult users of the Hub. Some of the future projects that Greengate Trust foresees in 2022 and beyond are:

a) We hope to start our Yemen Project which we will be setting for in January we hope to take as much aid and containers as possible in order to help the needy and vulnerable that are out there.

b) The Trust intends to continue develop and expand their current activities in order to engage the wider community. We continue our commitment to work with other charities to assist in engaging hard to reach communities, tackling violent/extremist ideologies via our educational awareness approach, and work in partnership with other communities to tackle issues affecting all communities of Oldham.

c) We also hope to start a Pakistan Project in the upcoming year.

Structure, governance and management

The trust is a charitable incorporated organisation (CIO).

Greengate Trust, established in 2013, was formed with the primary goal of reforming the Oldham area and enhancing the education system while fostering connections with other communities within the borough of Oldham.

The initial phase of the Trust focused on bringing about positive changes in the local community. Efforts were made to raise awareness about the organization's mission and objectives at both the local and national levels throughout the United Kingdom. Additionally, Greengate Trust expanded its reach beyond the UK, supporting projects in countries such as France, Greece, and Pakistan.

With a core emphasis on improving education, the Trust took proactive measures by developing a contemporary educational system tailored to the needs of the Oldham area. Alongside academic advancement, the organization offered a wide range of sports activities and weekend residentials to engage and empower the youth of the community.

Over time, the Trust experienced substantial growth in terms of volunteer participation, diversified activities, increased community involvement, and an expanded focus on education. Educational seminars and workshops became a regular part of their initiatives, providing valuable knowledge and skills to individuals within the community. Moreover, Greengate Trust actively initiated and supported various community projects, further enhancing their impact and influence in the Oldham area.

Through these endeavors, Greengate Trust has worked diligently to create a positive and transformative environment, fostering educational development, community engagement, and social progress.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Mr Mohammed Zaid	(Appointed 6 December 2021)
Ms Misbah Khatoon	(Appointed 10 August 2022)
Mr Mohammed Sabani	(Appointed 1 January 2022)
Mr M Balal	(Resigned 5 December 2021)
Mr M Jawad	(Resigned 9 August 2022)
Mr Z Rasul	(Resigned 31 December 2021)

GREENGATE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Recruitment and appointment of trustees

The existing trustees are responsible for the recruitment of new trustees, and they seek the opinions and recommendations of elders and community leaders. This approach ensures that new trustees are respected members of both the faith and local communities, maintaining a strong relationship between the Greengate Trust and the community.

When selecting new trustees, we aim to identify individuals who actively participate in the charity's events and are willing to volunteer for broader initiatives. Prospective trustees are invited to observe trustees' meetings, where they receive detailed information about the charity's goals and activities. If all parties agree, they are then proposed as new trustees during subsequent trustee meetings. This process allows for careful consideration of eligibility, personal competence, specialized knowledge, and skills of potential trustees.

Induction and training of trustees

After their appointment, new trustees receive a thorough introduction to their responsibilities. They are provided with copies of the trustee deed and a guide to the charity's policies and procedures. In addition, they are given publications from the charity commission, including guidance on charities and public benefit and the advancement of religion for the public benefit. This ensures that new trustees are fully aware of their obligations under the Charities Act and have a clear understanding of the scope of their role.

Initially, new trustees work closely with existing trustees, assisting them in various activities and projects organized by the charity. This hands-on experience allows them to gain practical knowledge and familiarize themselves with the charity's operations. Throughout this period, existing trustees provide feedback to ensure that new trustees are progressing effectively.

Once the existing trustees are satisfied with their performance, new trustees are entrusted with leading specific activities or projects. They take on the responsibility of overseeing these initiatives and report on their progress during trustees' meetings. This gradual transition allows new trustees to gradually assume greater responsibilities and actively contribute to the charity's endeavors.

By providing a comprehensive introduction, ongoing support, and a gradual increase in responsibilities, the charity ensures that new trustees are well-prepared to fulfill their roles and make meaningful contributions to the organization's objectives.

Qualifying third party indemnity provisions

There were no indemnity provisions noted for the trustees.

GREENGATE TRUST

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT AND STRATEGIC REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

Statement of trustees' responsibilities

The trustees, who are also the directors of Greengate Trust for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law 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 trust and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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

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

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the trust and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the trust 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 trust's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

Auditor

In accordance with the company's articles, a resolution proposing that DKR Audit Services Ltd be reappointed as auditor of the company will be put at a General Meeting.

The trustees' report, including the strategic report, was approved by the Board of Trustees.



Mr Mohammed Zaid
Trustee

31 July 2023

GREENGATE TRUST

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF GREENGATE TRUST

Opinion

We have audited the financial statements of Greengate Trust (the 'trust') for the year ended 31 October 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 October 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the trust in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the trust's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

GREENGATE TRUST

INDEPENDENT AUDITOR'S REPORT (CONTINUED) TO THE TRUSTEES OF GREENGATE TRUST

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the trust for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the trust's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, was as follows:

- the engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge and experience of the charity sector;
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including legislation such as the Companies Act 2006, charity SORP, taxation legislation, data protection, anti-bribery, employment, environmental and health and safety legislation;
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of Trustees; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud might occur, by:

- making enquiries of trustees as to where they considered there was susceptibility to fraud, their knowledge of actual, suspected and alleged fraud;
- considering the internal controls in place to mitigate risks of fraud and non-compliance with laws and regulations.

GREENGATE TRUST

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF GREENGATE TRUST

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;
- investigated the rationale behind significant or unusual transactions; and
- testing of fixed assets and the accruals. These are areas requiring some level of management judgement and could be susceptible to management bias.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to underlying supporting documentation;
- enquiring of management as to actual and potential litigation and claims;
- reviewing correspondence with HMRC, relevant regulators (including the charity commission).

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the directors and other management and the inspection of regulatory and legal correspondence, if any.

Material misstatements that arise due to fraud can be harder to detect than those that arise from error as they may involve deliberate concealment or collusion.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Other matters

The financial statements of the charity for the year ended 31 October 2020 were not audited, as the first year of the audit for the financial statements was for the year ended 31 October 2021. The corresponding figures as shown in the financial statements are therefore unaudited.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Babar Mahmood BA (Hons) ACA (Senior Statutory Auditor)
for and on behalf of DKR Audit Services Ltd

31 July 2023

Chartered Accountants
Statutory Auditor

36 Lichfield Street
Walsall
West Midlands
UK
WS1 1TJ

GREENGATE TRUST

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2021

		Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	3	1,039,027	338,902	1,377,929	241,425	48,589	290,014
Charitable activities	4	-	-	-	7,041	-	7,041
Total income		1,039,027	338,902	1,377,929	248,466	48,589	297,055
Expenditure on:							
Charitable activities	5	260,786	609,441	870,227	207,498	20,217	227,715
Net incoming/(outgoing) resources before transfers		778,241	(270,539)	507,702	40,968	28,372	69,340
Gross transfers between funds		(303,272)	303,272	-	(13,350)	13,350	-
Net income for the year/ Net movement in funds		474,969	32,733	507,702	27,618	41,722	69,340
Fund balances at 1 November 2020		46,199	41,722	87,921	18,581	-	18,581
Fund balances at 31 October 2021		521,168	74,455	595,623	46,199	41,722	87,921

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 15 to 27 form part of these financial statements.

GREENGATE TRUST

BALANCE SHEET

AS AT 31 OCTOBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	12		2,855		6,718
Current assets					
Cash at bank and in hand		602,268		81,203	
Creditors: amounts falling due within one year	13	(9,500)		-	
Net current assets			592,768		81,203
Total assets less current liabilities			595,623		87,921
Income funds					
Restricted funds	14		74,455		41,722
Unrestricted funds - general			521,168		46,199
			595,623		87,921

The notes on pages 15 to 27 form part of these financial statements.

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 October 2021, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 31 July 2023.



Mr Mohammed Zaid
Trustee

Company registration number CE009630

GREENGATE TRUST

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 OCTOBER 2021

	Notes	2021 £	£	2020 £	£
Cash flows from operating activities					
Cash generated from operations	17	521,065		73,203	
Net cash used in investing activities			-		-
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents		521,065		73,203	
Cash and cash equivalents at beginning of year		81,203		8,000	
Cash and cash equivalents at end of year		<u>602,268</u>		<u>81,203</u>	

The notes on pages 15 to 27 form part of these financial statements.

GREENGATE TRUST

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 OCTOBER 2021

1 Accounting policies

Charity information

Greengate Trust is a charitable incorporated organisation (CIO) incorporated in England and Wales. The registered office is The Unity Centre, Webster Havelock Street, Oldham, OL8 1JR, England.

1.1 Accounting convention

The financial statements have been prepared in accordance with the trust's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The trust is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the trust. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the trust has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the trust.

1.4 Income

Income is recognised when the trust is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the trust has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the trust has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

GREENGATE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Support costs for 2020 comparative amounts have been reclassified under the heading Other direct costs to reflect the actual costs that they relate to. Such costs have been allocated fairly to other supports costs that they relate to.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	18% straight line
Computers	18% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the trust reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

GREENGATE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the trust's contractual obligations expire or are discharged or cancelled.

1.9 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the trust is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2 Critical accounting estimates and judgements

In the application of the trust's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

GREENGATE TRUST

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 OCTOBER 2021**

3 Donations and legacies

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts	1,039,027	338,902	1,377,929	241,425	48,589	290,014

GREENGATE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

4 Charitable activities

	Charitable Income Heading 1 2020 £
Other income	7,041

5 Charitable activities

	Charitable Expenditure 2021 £	Charitable Expenditure 2020 £
Depreciation and impairment	3,863	3,863
Project work	901	-
Sports activity	313	-
Emergency costs	15,400	-
Yemen Aid	12,217	-
Education	5,004	-
Homeless	6,779	-
Hajj and Umrah	35,101	-
Health	2,425	-
Food and water (International)	1,502	-
Zakat	-	200
Qurbani	-	4,200
Moria	-	11,800
Greece project	-	4,017
	<u>83,505</u>	<u>24,080</u>
Grant funding of activities (see note 6)	529,800	-
Share of support costs (see note 7)	236,027	202,135
Share of governance costs (see note 7)	20,895	1,500
	<u>870,227</u>	<u>227,715</u>
Analysis by fund		
Unrestricted funds - general	260,786	207,498
Restricted funds	609,441	20,217
	<u>870,227</u>	<u>227,715</u>

GREENGATE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

6 Grants payable

	Charitable Expenditure 2021 £	2020 £
Grants to institutions (18 grants):		
Muslims in Need	62,000	-
Yusuf Islam Foundation	15,000	-
Rafah International	267,000	-
Quba Trust	185,800	-
	<u>529,800</u>	<u>-</u>

Muslims In Need (MIN)

MIN is a charity that carries out humanitarian efforts in Pakistan to support poverty-stricken families, the disabled and long-term sick as well as children.

Yusuf Islam Foundation

One of the Foundation's core objectives is to provide educational opportunities to promising students from less privileged backgrounds. The Foundation aims to build on its existing scholarship programme by continuing to encourage and support students from all walks of life and to assist capable and hardworking students in achieving their ambitions and becoming highly skilled and invaluable members of society.

Rafah International

Rafah International was established in 2016 to assist the work of Rafah Foundation, which provides humanitarian aid and supports education in Yemen. Rafah International is a registered charity in the UK (Charity no. 1168436).

Quba Trust

Quba Trust is a non-profit organisation working mainly in the UK and abroad to strengthen humanity in the face of poverty, social injustice, and natural disaster. Through the provision of immediate relief and the establishment of self-sustaining development programs, Quba Trust aim to invest in real and effective solutions.

GREENGATE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2021

7 Support costs	Support Governance costs		2021		Support Governance costs		2020		Basis of allocation
	£	£	£	£	£	£	£		
Staff costs	122,892	-	122,892	66,297	-	66,297	-		
Heat & light, rent & insurance costs	17,550	-	17,550	6,300	-	6,300	-		
Repair and renewals, cleaning & security costs	6,019	-	6,019	10,257	-	10,257	-		
Travelling costs	31,605	-	31,605	56,968	-	56,968	-		
Printing, postage, stationery & advertising	44,000	-	44,000	25,673	-	25,673	-		
Telephone costs	881	-	881	610	-	610	-		
Subscriptions	2,712	-	2,712	5,325	-	5,325	-		
Charitable donations	578	-	578	40	-	40	-		
Bank charges	390	-	390	150	-	150	-		
Other direct costs	9,400	-	9,400	30,515	-	30,515	-		
Audit fees	-	8,250	8,250	-	-	-	-		Governance
Accountancy	-	1,500	1,500	-	1,500	1,500	-		Governance
Legal and professional	-	7,395	7,395	-	-	-	-		Governance
Training	-	2,500	2,500	-	-	-	-		Governance
Auditors' fees for non-audit work	-	1,250	1,250	-	-	-	-		Governance
	<u>236,027</u>	<u>20,895</u>	<u>256,922</u>	<u>202,135</u>	<u>1,500</u>	<u>203,635</u>	<u>1,500</u>		
Analysed between									
Charitable activities	<u>236,027</u>	<u>20,895</u>	<u>256,922</u>	<u>202,135</u>	<u>1,500</u>	<u>203,635</u>	<u>1,500</u>		

Governance costs includes payments to the auditors of £8,250 (2020- £Nil) for audit fees.

GREENGATE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

8 Auditor's remuneration

Fees payable to the trust's auditor and associates:	2021 £	2020 £
Audit of the trust's annual accounts	8,250	-
Non-audit services		
Audit-related assurance services	1,250	-

9 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the trust during the year.

During the year 3 trustee expenses were reimbursed and amounted to £777 (2020: £424)

10 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Office and administration	7	4
Voluntary workers	22	14
Total	29	18

Employment costs	2021 £	2020 £
Wages and salaries	122,892	66,297

There were no employees whose annual remuneration was more than £60,000.

11 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

GREENGATE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

12 Tangible fixed assets

	Fixtures and fittings	Computers	Total
	£	£	£
Cost			
At 1 November 2020	18,637	2,824	21,461
At 31 October 2021	18,637	2,824	21,461
Depreciation and impairment			
At 1 November 2020	12,861	1,882	14,743
Depreciation charged in the year	3,355	508	3,863
At 31 October 2021	16,216	2,390	18,606
Carrying amount			
At 31 October 2021	2,421	434	2,855
At 31 October 2020	5,776	942	6,718

13 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	9,500	-

GREENGATE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

14 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Balance at 31 October 2021 £
	Balance at 1 November 2020 £	Incoming resources £	Resources expended £	Transfers £	
Zakat	6,194	56,267	-	(62,461)	-
Greece Project	5,531	90	-	(5,621)	-
Yemen Aid	4,332	196,033	(540,917)	340,552	-
Hajj & Umrah	25,665	-	(35,101)	30,436	21,000
Nabi Allah Hud Project	-	16,139	-	-	16,139
Fidya, Fitrana and Sadqa	-	5,358	-	(5,358)	-
Ramadan Appeal	-	19,074	-	(19,074)	-
Food, Water (International)	-	40,602	(3,927)	-	36,675
Education, Madrassa, Masjid & Sports activity (UK)	-	5,036	(5,317)	717	436
The Lebanon Project	-	100	-	-	100
Syria	-	105	-	-	105
Homeless and Winter Packs (UK)	-	98	(8,279)	8,181	-
Yusuf Islam Foundation Project	-	-	(15,900)	15,900	-
	<u>41,722</u>	<u>338,902</u>	<u>(609,441)</u>	<u>303,272</u>	<u>74,455</u>

Zakat

After the declaration of faith and prayer, the third pillar of Islam is Zakat. An obligatory annual payment, Zakat is paid by qualifying adult Muslims whose wealth exceeds the Nisab value for one Islamic (lunar) year. This donation pleases Allah (SWT). Payments are made to support those most in need both domestically and around the world.

When giving Zakat through Greengate Trust it will be used to support and empower some of the most disadvantaged communities in the world. Zakat donations are handled with the greatest of care to ensure they reach eligible recipients quickly and securely.

Greece Project

This fund relates to the Aid Convoy to Greece. Funds used to assist with the camp setup to accommodate 2000 people. Instead the camp saw over 18,000 people within it. The small place offered to refugees now extended further by 2 miles.

GREENGATE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

14 Restricted funds

(Continued)

Yemen Aid

Yemen is the largest humanitarian crisis in the world, with more than 24 million people - some 80 per cent of the population - in need of humanitarian assistance. This fund assists the following work.

Malnourished Children's Clinic Yemen - Around 2 million children under 5 years old are suffering from acute malnutrition and require treatment.

Save the Children in Yemen - The children of Yemen and the families that care for them need support.

Yemen Food Parcel - Helps Provide Food Packs To The Most Needy In Yemen

Al-Tayyibat Bakery Project - The Yemen Project team are on a mission to feed as many people as possible and put an end to food insecurity in Yemen.

Meals for Yemen - Help make a difference and ensure that people do not go hungry in Yemen.

Solar-Powered Water Wells - Reap the rewards by giving the precious gift of water to those in need in Yemen

Build a Masjid in Yemen - Donations are used to construct a new masjid in one of the poorest villages in Yemen

Sponsor an Orphan Yemen - Conditions in the country are deteriorating and a sponsorship will give them an opportunity of a future filled with hope and prosperity.

Hajj and Umrah

To provide assistance to individuals who are unable to afford to undertake the Hajj and Umrah pilgrimage to Mecca.

Nabi Allah Hud Project

The resting place of Nabi Allah Hud peace be upon him requires expansion around the main Gubbah. Help to restore and extend the areas around the grave of the Prophet Hud (peace be upon him), who is buried in Eastern Hadramawt (Yemen). Thousands of people visit the site during the month of Sha'ban and throughout the year. In order for visitors to visit safely and for large gatherings to take place, the site needs to be restored and extended.

Fidya, Fitrana and Sadqa

Fidya or Kaffarah is used to feed the hungry during the holy month of Ramadan, Fitrana, also called Zakat ul-Fitr, is an obligatory charitable donation all Muslims are required to make during Ramadan. This obligatory donation is given before Eid prayers commence at the start of Eid and is given to ensure those in need are able to partake in Eid ul-Fitr celebrations. Sadaqah is the term used to describe a voluntary act of charity that is wide-reaching, for example a form of monetary charity or an act of kindness that can be performed in any amount, at any time of the year. Giving Sadaqah can help provide crucial medical care that people facing the effects of war and crisis can seek relief in.

Ramadan Appeal

Raising of charitable funds during the month of Ramadan. The month of Ramadan is the Islamic calendar and this is based on the lunar cycle, which is known as the phases of the moon. The Holy Month of Ramadan therefore falls 10 days earlier in the Gregorian calendar each year. The Ramadan appeal allows the collection of donations to aid the various projects for those in need.

Food and Water (International)

Donations used towards our life changing water and food projects internationally.

Education, Madrassa, Masjid & Sports Activity (UK)

To provide education to the Masjid, Madrassa by providing books and e-books and also arranging outdoor activities for young to assist them with mental health awareness.

GREENGATE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

14 Restricted funds

(Continued)

The Lebanon Project

The crisis can be clearly seen in Lebanon which has welcomed refugees from Palestine and Syria for many years, despite suffering from the impact of war and economic crisis itself. Our team on the ground in Lebanon is helping respond to the immediate and longer-term needs of the vulnerable Palestinians and Syrian refugees, providing emergency food, clean water and medical care to victims to help save and protect lives.

Syria

A series of devastating earthquakes have hit north-west Syria killing many people and injuring many more. Hundreds of buildings have been destroyed. Survivors are facing freezing conditions and need urgent aid.

Homeless and Winter packs (UK)

Support provided by the Greengate Trust local Food Kitchen, Manchester Homeless Feed, helping the Elderly and Vulnerable.

Yusuf Islam Foundation Project

The Yusuf Islam Foundation is a pioneering charity registered in England and Wales and works in the fields of lifelong education, community development and philanthropy. Its work is guided by the in-trinsic altruistic values of Islam and the belief that knowledge and mutual respect lead to a healthier and more prosperous society. Its approach is defined by its goal of fostering these core principles and of effecting genuine and sustainable social progress. The Foundation embraces innovation, diversity and a collaborative approach and seeks to identify local and international issues to which it can make a meaningful, positive and lasting difference.

15 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total Unrestricted funds	Restricted funds	Total
	2021	2021	2021	2020	2020
	£	£	£	£	£
Fund balances at 31 October 2021 are represented by:					
Tangible assets	2,855	-	2,855	6,718	6,718
Current assets/(liabilities)	518,313	74,455	592,768	39,481	81,203
	<u>521,168</u>	<u>74,455</u>	<u>595,623</u>	<u>46,199</u>	<u>87,921</u>

16 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

17 Cash generated from operations

	2021	2020
	£	£
Surplus for the year	507,702	69,340
Adjustments for:		
Depreciation and impairment of tangible fixed assets	3,863	3,863
Movements in working capital:		
Increase in creditors	9,500	-
Cash generated from operations	<u>521,065</u>	<u>73,203</u>

GREENGATE TRUST

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2021

18 Analysis of changes in net funds

The trust had no debt during the year.

GREENGATE TRUST

England & Wales - Charity number 1171118

Accounts

COMPANY REGISTRATION NUMBER: CE009630
COMPANY CHARITY NUMBER: 1171118



**GREENGATE TRUST
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST OCTOBER 2020.**

Quba Accountancy Limited

14 Mayne Avenue
Luton
LU4 9LS
UK

GREENGATE TRUST
Financial Statements
For the Year Ended 31st October 2020.

CONTENTS	PAGE
TRUSTEES' ANNUAL REPORT	3
INDEPENDENT EXAMINER'S REPORT	10
STATEMENT OF FINANCIAL ACTIVITIES	11
BALANCE SHEET	12
NOTES TO THE ACCOUNTS	13

GREENGATE TRUST
Trustee's Annual Report
For the Year Ended 31st October, 2020.

The trustees, who are also the directors for the purpose of company law, present their report and the unaudited financial statements of the charity for the year ended 31st October, 2020.

Reference & Administrative Details

Registered Charity Name Greengate Trust

Charity Registration Number 1171118

Company Registration Number CE009630

Principal Office & Registered Office The Unity Centre
Webster Havelock Street
Oldham
OL8 1JR

The Trustees Muhammad Balal
Muhammad Jawad
Zahid Rasul

Accountants Quba Accountancy Limited
14 Mayne Avenue
Luton
LU4 9LS
UK

GREENGATE TRUST
Trustee's Annual Report
For the Year Ended 31st October, 2020.

The trustees' present their report & accounts for the year ended 31st October, 2020.

Principal Activities

The principal activity of the charity in the year under review was madrassa providing completely unique opportunities for the youth of this day and age.

Structure, Governance & Management

Greengate Trust was setup in 2013 due to the necessity to reform the Oldham area and to improve the education system, while also building bridges with other communities within the borough of Oldham area.

Following the success of our beginning, we started to raise awareness locally and nationally across United Kingdom. Furthermore, Greengate Trust has supported projects in France, Greece & Pakistan.

The Trust was formed to improve the education system in and around the Oldham area. We initially setup by producing an up-to-date educational system, providing various sports activities and weekend residential for the youth of the Oldham area.

Since, then we have grown significantly in terms of volunteers, activities, community involvement, education and educational seminars and community projects.

Our Aim & Objectives

1. To advance education of children and adults by means of, but not exclusively, the provision of educational activities and facilities such as a supplementary school.
2. To provide informal education by means of delivering, sporting and outdoor activities for children, young people and adults.
3. To contribute to the spiritual and moral education of children and adults; contribute towards a better society by promoting social cohesion and social capital.
4. To carry out, as a practical expression of religious beliefs, through activities such as advancing education, or delivering mediation and conflict resolution, or relieving poverty; providing support services and comfort to the bereaved;
5. To provide healthcare and social care related support and services;
6. To provide and manage sacred spaces mosque and worship services;
7. To provide public rituals and ceremonies as per needs of the users and the community in line with spiritual and moral education;
8. To contribute to clients, participants, followers' or adherents' gated mental and physical health; aiding the prevention of ill health, speeding recovery and fostering composure in the face of ill health.
9. To provide relief and assistance to people who are victims of or are affected by natural disaster or catastrophe.

The Charity

It gives me great pleasure to introduce the charity's Trustees' Annual Report, which sets out, for our supporters and the general public, what we have achieved in the past five years, past twelve months in particular and our future plans.

2013

Greengate Trust was formed to address the needs of the local community. Educational awareness was at the forefront of the trust objectives. This soon grew to include sporting activities for the youth and building bridges with other local communities.

2014 - 2017

Greengate Trust continued to grow significantly with regards to our volunteer base that contributed to the increased number of activities for the youth of the area.

Greengate Trust set up the Open Call Festival to build bridges with other organizations, promote community cohesion and bring Communities together under the banner of Peace, Love and Harmony. The Open Call Festival is an annual event that place in the summer holidays for the benefit of people from the surrounding areas to come together and enjoy a family fun day with live on-stage entertainment, a large variety of stalls, a funfair and fun activities for all ages to be involved in.

The Greengate Trust launched the Humanitarian Relief project which focused on providing aid and support for refugees and those in need within designated refugee camps in France, Greece, Macedonia and Pakistan.

Greengate Trust acquired the Unity Centre on Webster Street, which has become the Hub for the charity and all its activities. We have since increased in the number of activities, social initiatives and community engagement. We have since held numerous sporting events in the Unity Centre, which has also been used as a community Hub for Birthdays and Weddings.

2018

We have collaborated with other Charities across the country to assist in projects such as Feeding the homeless in Oldham and Manchester, building bridges with the local community around the Hub and providing a monthly soup kitchen. Greengate Trust serves as a community Hub that provides the opportunities to raise potential, develop skills and increase levels of community involvement for the benefit of the local community. We have thus held health seminars by health professionals and doctors to educate the local community and improve health and living standards.

The after-school education initiative has become a central part of the community. We have students coming from all linking areas to come and study at the centre. Through our education initiative we are trying to create community cohesion and interfaith communication with other faith organisation, to break down cultural and faith barrier. Our institution is one of the very few who have their door open to anyone from anyone background or faith to come and use the Unity Centre, free of cost. We also have many activities taking place in the evening for youth and adults, including table tennis, mix martial arts, silat (Malaysian martial arts) and archery. This is an opportunity to the help get the youth off the streets, out of trouble and control any anti-social behaviour.

Feed the neighbours



On a monthly basis the Greengate staff, students and other volunteers will cook fresh food in the kitchen, pack it and then distribute it to the neighbours.



Hospital Visits

Annually, the Greengate Trust staff members and specifically selected students to visit the unwell children at Royal



Oldham Hospital on Christmas evening. The staff and students will distribute presents such as colouring books, colouring pencils, chocolates and toys. The presents are personally picked, bought and gift wrapped by the Greengate Trust Team.



Pakistan Distribution Project



The Greengate Trust Madrasa annually collect zakat and send the money to the orphan and poor students at Jamia Karimia Sadidia in Lahore. The Greengate Trust volunteers also visit poor and destitute families in Pakistan and Kashmir; where essential household items are distributed to the families and food such as cooking oil, rice, floor, fruits and many other food items.



Open Call Community



The Open Call Festival is a multicultural community cohesive festival has been annually taking place for the last 6 years at Alexandra Park. The festival is for bringing communities together, regardless of race, religion, ethnicity, culture or backgrounds. The open call festival is a free family fun day with various activities including live stage performances, major fun fair, adult and kids rides, inflatable world, mini bazaars and stalls, food and desserts, women only zone and kids' zone.

2020

Due to pandemic our charity work started increasing as we worked closely with Oldham Council. We were the main charity that the elderly, vulnerable, and less fortunate were getting referred to by the council, at one point we were supporting 150 families on a weekly basis with essential food parcels and toiletry packs.

Homeless Feed



Our work has continued as normal with our homeless feed and local neighbor. We do now go to the neighbors on a weekly basis and our homeless feed is running over both days of the weekend.



We had the opportunity this year, over the summer, to take a convoy back to Greece, which we had a chance to go back to some of the work that we did in 2015. A lot had changed but the situation did not look any better. A camp that was set up to accommodate 2000 people, had over 18,000 people within in. The small place that was offered to the refugee had now extended further by 2 miles with many makeshift tents and living places which are not suitable for living. There were in total 20 toilets on site, with most people relieving themselves in the open.

The graveyard that was set up in 2015, had many overgrown weed and grass as no one was able to get access to the graveyard once we had left. We have decided to come back and oversee the cleaning and clearing of the graveyard to ensue that all the graves are visible and to make sure that all the weeds and grass are cut back.

Future Plans

Our future for next year will see a different set of challenges as we seek to undertake a series of large-scale projects. We continue to an increase in numbers of youths and adult users of the Hub. Some of the future projects that Greengate Trust foresees in 2019 and beyond are:

- a) We hope to start our Yemen Project which we will be setting for in January we hope to take as much aid and containers as possible in order to help the needy and vulnerable that are out there.
- b) The Trust intends to continue develop and expand their current activities in order to engage the wider community. We continue our commitment to work with other charities to assist in engaging hard to reach communities, tackling violent/extremist ideologies via our educational awareness approach, and work in partnership with other communities to tackle issues affecting all communities of Oldham.
- c) We also hope to start a Pakistan Project in the upcoming year.

The company's income from different sources is **£ 297,055**, out of which **£ 248,466** relates to unrestricted funds and **£ 48,589** relates to restricted funds.

The company's charitable activities are **£ 227,715**, out of which **£ 207,498** relates to unrestricted funds and **£20,217** relates to restricted funds.

The report was prepared in accordance with the special provisions within Part 15 of the Companies Act 2006.

A handwritten signature in blue ink, consisting of stylized, cursive letters that appear to be 'MJ'.

Mr. Muhammad Jawad
Trustee

**GREENGATE TRUST
TRUSTEE'S ANNUAL REPORT
For the Year Ended 31st October 2020.**

Achievements and Performances

Financial Review

The charity received sum of **£ 297,055** in donations from various sources.

Funds in Deficit:

No funds are in deficit at the balance sheet.

Funds in Surplus:

The funds are in surplus by **£ 87,921** at the balance sheet.

Small Company Provisions:

This report has been prepared in accordance with the provisions applicable to companies entitled to small companies' exemption.

The trustees' annual report was proved on 05th January, 2021 and signed on behalf of the board of trustees by:



**Mr. Muhammad Jawad
Trustee**

GREENGATE TRUST
INDEPENDENT EXAMINER'S REPORT
For the Year Ended 31st October, 2020.

I report to the trustees on my examination of the accounts of the above charity for the year ended **31/10/2020**.

As the charity's trustees, 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 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

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

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did 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.

Independent Examiner



Quba Accountancy Ltd
Mr. Dawood Masood
AFA, MIPA

GREENGATE TRUST
Statement of Financial Activities
For the Year Ended 31st October, 2020

	Notes	Unrestricted Funds £	Restricted Funds £	2020 £	2019 £
Incoming Resources:					
Incoming resources from generating funds					
Voluntary Income	6	241,425	48,589	290,015	140,126
Activities for generating income		7,041	-	7,041	15,883
Total Income Resources		248,466	48,589	297,055	156,009
Resources Expended:					
Cost of generating funds					
Charitable Activities	7	205,998	20,217	226,231	207,690
Governance Cost		1,500	-	1,500	-
Net incoming resources before transfer		207,498	20,217	227,715	207,690
Net movement of funds:					
Net Income for the year		40,968	28,372	69,340	-51,681
Total funds brought forward		18,581	-	18,581	12,352
Transfers		(13,350)	13,350	-	-
Net funds carried forward		46,199	41,722	87,921	-39,329

GREENGATE TRUST
Balance Sheet
As at 31st October, 2020.

ASSETS	Notes	2020	2019
		£	£
Fixed Assets			
Tangible Assets	2	6,718	10,581
Current Assets:			
Cash at bank and in hand		81,203	8,000
		81,203	8,000
Creditors: Amount falling due within 1 year	3	-	-
Net Current Assets/Liabilities		81,203	8,000
Total Assets Less Current Liabilities		87,921	18,581
CAPITAL AND RESERVES			
Unrestricted Funds:			
General Funds	5	46,199	(50,041)
Restricted Funds		41,722	(1,641)
		87,921	(51,682)
Difference on Accounts		-	70,263

For the year ending 31/10/2020 the company was entitled to exemption under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006. The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts. These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime. Approved by the Board of Trustees on 05/01/2021 and signed on their behalf by:



Mr. Muhammad Jawad
Trustee

GREENGATE TRUST
Notes to the Accounts
For the Year Ended 31st October,2020.

1. ACCOUNTING POLICIES

a) Basis of Accounting

The accounts have been prepared under the historical cost convention and in accordance with the Financial Reporting Standard for Smaller Entities (effective January 2015) and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

b) Incoming Resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

c) Resources Expended

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.

d) Allocation and Apportionment of Costs

All costs relate to the single activity of the charitable company and are recognised accordingly.

e) 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. Designated funds are funds set aside by the trustees out of unrestricted general funds for the specific future purposes or projects.

f) Depreciation

Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives.

Fixtures and Fittings	18% straight line
Equipment	18% straight line

REENGATE TRUST
Notes to the Accounts
For the Year Ended 31st October,2020.

2- Tangible Fixed Assets	Fixture & Fittings £	Equipment £	Total £
Cost:			
As at 01/11/2019	18,637	2,824	21,461
Depreciation:			
As at 01/11/2019	9,506	1,372	10,880
For the Year	3,355	508	3,863
As at 31/10/2020	12,861	1,882	14,743
Net Book Value:			
As at 31/10/2020	5,776	942	6,718
As at 31/10/2019	9,131	1,450	10,581

3- Creditors falling during one year	2020	2019
Other Creditors	-	-
	-	-

4- Company Limited by Guarantee:

The company is limited by guarantee and does not have a share capital. Each member gives a guarantee to contribute a sum not exceeding £, to the company should it be wound up. At 31/10/2020 there were members.

5- Unrestricted Funds	Brought Forward £	Incoming Resources £	Outgoing Resources £	Transfer £	Carried Forward £
Restricted Funds	-	48,589	20,217	13,350	41,722
General Funds	18,581	248,466	207,498	(13,350)	46,199
	18,851	297,055	227,715	-	87,921

5- Incoming Resources	Unrestricted funds £	Restricted funds £	2021 £	Unrestricted funds £	Restricted funds £	2020 £
Incoming resources granted funds						
Grants:						
Voluntary Income	235,425	48,589	284,015	138,767	1,359	140,126
Gift Aid	6,000	-	6,000	-	-	-
	241,425	48,589	290,415	138,767	1,359	140,126
Grants:						
Activities for generating funds	7,041	-	7,041	15,883	-	15,883
	241,425	48,589	297,055	154,650	1,359	156,009

GREENGATE TRUST
Notes to the Accounts
For the Year Ended 31st October,2020.

7- Resources Expended	2020	2019
	£	£
Cost of generating funds		
Charitable Activities:		
Resources expended charitable activities 1	-	29,145
Events	998.98	27,098.20
Sports Activity	3,520	8,003.17
Heat & Light	1,461.76	11,165.49
Rent	4,200	5,900
Cleaning	-	672.74
Wages	66,296.89	50,985.79
Motor Cycle Expenses – Fuel & Oil	5,000	1,053.4
Stationary & Office Supplies	-	1,084.65
Telephone	-	623.52
Charitable Donation	40	4,000
Bank Charges	150.05	-
Project Madrassa	2,000	27,053.44
Masjid	-	4,898.58
Food	4,901.25	1,310.35
Miscellaneous Expenses	15,234.11	363.27
Depreciation – Fittings & Fixtures	3,354.66	3,354.66
Depreciation – Equipment	508.32	508.32
Videography	-	1,000
Refund	6,072.92	-
Water	350	-
Health	900	-
Homeless	2,429	-
	<hr/>	<hr/>
	117,417.94	149,075.58
Governance Cost:		
Resources expended governance cost	-	-
Other direct expenses	88,580.47	55,614.83
	<hr/>	<hr/>
	205,998.41	204,690.41
	<hr/>	<hr/>