

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	(Appointed 6 December 2021)
	Ms Misbah Khatoon	(Appointed 10 August 2022)
	Mr Mohammed Sabani	(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

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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



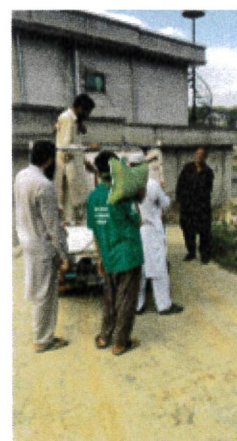
Annually, the Greengate Trust staff members and specifically selected students to visit the unwell children at Royal Oldham Hospital on Christmas evening. The staff and students will distribute presents such as colouring books, colouring pencils, chocolates and toys. The presents are personally picked,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

	Notes	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		602,268		81,203	

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 support 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	
Repair and renewals, cleaning & security costs	6,019	6,019	-	10,257	
Travelling costs	31,605	31,605	-	56,968	
Printing, postage, stationery & advertising	44,000	44,000	-	25,673	
Telephone costs	881	881	-	610	
Subscriptions	2,712	2,712	-	5,325	
Charitable donations	578	578	-	40	
Bank charges	390	390	-	150	
Other direct costs	9,400	9,400	-	30,515	
Audit fees	-	8,250	-	-	Governance
Accountancy	-	1,500	-	1,500	Governance
Legal and professional	-	7,395	-	-	Governance
Training	-	2,500	-	-	Governance
Auditors' fees for non-audit work	-	1,250	-	-	Governance
	236,027	256,922	202,135	203,635	
Analysed between					
Charitable activities	236,027	256,922	202,135	203,635	

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:

	Balance at 1 November 2020	Movement in funds			Balance at 31 October 2021
	£	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.