

# GREENSTONES CHRISTIAN TRUST

England & Wales · Charity number 513862

## Details

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Other names	THE NORTHERN GOSPEL MESSAGE TRUST, FRIENDS OF PRISON FELLOWSHIP ETHIOPIA, MISSIONS TO PRISONS
Status	Registered
Legal form	Trust
Registered	1983-06-07
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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**Address**  
Maynooth Grange  
Knayton  
Thirsk  
North Yorkshire  
YO7 4AZ

**Phone** 01845537578

**Email** [info@greenstones.org.uk](mailto:info@greenstones.org.uk)

**Website** [missionstoprisons.org](http://missionstoprisons.org)

## Activities

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**Objects:** FURTHERING THE PREACHING OF THE CHRISTIAN GOSPEL INCLUDING THE PUBLICATION OF GOSPEL TRACTS, THE PROVISION OF PLACES FOR THE PREACHING OF THE GOSPEL THE WORSHIP OF GOD AND OTHER ACTIVITIES FOR THE ADVANCEMENT OF CHRISTIANITY INCLUDING THE OUTDOOR PREACHING OF THE GOSPEL.

**Activities:** Inspired by the example of Jesus who "went about doing good", this trust aims in his name to try to prioritise and help address some of the identified practical and spiritual needs of prisoners and their families in this country and in Ethiopia and, through this holistic Christian approach, achieve positive changes for the benefit of them and the wider community whatever their beliefs.

## Classification

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- **How:** Provides Other Finance, Provides Human Resources
- **What:** General Charitable Purposes, Religious Activities
- **Who:** Other Defined Groups, The General Public/mankind

## Geography

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- Ethiopia

## Finances

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Period end	Income	Expenditure	Assets	Employees
2024-12-31	£24,363	£23,801	-	-
2023-12-31	£31,935	£39,337	-	-
2022-12-31	£39,656	£48,720	-	-
2021-12-31	£41,467	£45,604	-	-
2020-12-31	£52,907	£60,343	-	-

## Trustees

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Name	Role	Appointed
MIKE DUCKER		
Rev CALUM DUGALD FERGUSON CROMBIE		
Rev REBECCA DUCKER		
WILLIAM ALLEN		2012-08-01

**GREENSTONES CHRISTIAN TRUST**

England & Wales - Charity number 513862

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# Accounts

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**Charity Number: 503862**

**GREENSTONES CHRISTIAN TRUST**

**Report of the Trustees and  
Unaudited Financial Statements**

**FOR THE YEAR ENDED 31 DECEMBER 2023**

# GREENSTONES CHRISTIAN TRUST

Registered Charity No 513862

Working as

**Missions to Prisons**

and

የእስር ቤቶች አገልግሎት ሕብረት

**Friends of Prison Fellowship Ethiopia**

## ANNUAL REPORT & FINANCIAL STATEMENT

FOR THE YEAR ENDED

**31<sup>ST</sup> DECEMBER 2023**



Children in the Refuge Programme at Arbaminch Prison with Parents

### Summary of the objects of the Charity

The Trust exists for the charitable purpose of the furthering of the preaching of the Christian gospel including the publication of gospel tracts the provision of places for the preaching of the gospel the worship of God and other activities for the advancement of Christianity including the outdoor preaching of the gospel

*Clause 1 of the Trust Deed dated 28<sup>th</sup> March 1974.*

### Trust address

Maynooth Grange, Knayton, Thirsk, YO7 4AZ

### Trustees

Mr J W Allen, Rev C Crombie, Mr M Ducker, Rev R Ducker

### Bankers

Barclays Bank, 9 Highgate, Kendal, LA9 4DF and NatWest Bank, 10 Elephant Yard, Kendal, LA9 4LZ

### Independent Examiner

C&GB Associates, 37-39 Westgate, Thirsk, YO7 1QR

# **GREENSTONES CHRISTIAN TRUST**

Registered Charity No 513862

## **ANNUAL REPORT - YEAR ENDED 31<sup>ST</sup> DECEMBER 2023**

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### **INTRODUCTION**

Greenstones Christian Trust which is nondenominational has continued to pursue its charitable purpose of furthering the preaching of the Christian gospel and to demonstrate the holistic nature of this Christian good news by supporting practical projects. It is not the purpose of the Trust to do all the preaching. The aim is to further this by encouraging others – of whatever denomination – to join in sharing good news and a message of hope with all kinds of people in ways that are relevant to their needs. This is essentially more than just words! Although the focus of the Trust is amongst people affected by imprisonment, this is not exclusive.

### **TRUST MANAGEMENT**

#### **Trustees**

The Trust is managed by Trustees and according to paragraph 10 of the Trust Deed dated 28<sup>th</sup> March 1974 “The number of trustees of this deed shall not be less than three”. As noted on the title page, there are currently four Trustees who have been overseeing the work of the Trust for many years.

The policy and practice of the Trust is to invite persons with relevant experience/qualifications/vision to consider taking on this responsibility and we continue to look out for new trustees as opportunities arise.

#### **Reserves and the application of funds**

The current policy and practice of the Trust is not to build up large financial reserves but to apply money received to furthering the varied work of the Trust at the earliest opportunity. All work continues to be undertaken on a voluntary basis, with volunteers responsible for meeting their own expenses – including those involved in visiting Ethiopia.

Funds for the work in Ethiopia undertaken in partnership with Justice for All-Prison Fellowship Ethiopia are held in a separate dedicated account – Friends of Prison Fellowship Ethiopia - and are applied in full in Ethiopia.

#### **Reporting Serious Incidents**

As required by the Charity Commission, it is confirmed that there are no serious incidents or other matters that need to be reported.

### **SUMMARY OF ACTIVITIES AND ACHIEVEMENTS**

#### **In the UK**

The UK work of this Trust is generally undertaken in co-operation with others, especially Christian prison chaplains and those concerned with the care and resettlement of offenders.

Opportunities to further the preaching of the Christian gospel in accordance with the purpose of this Trust as declared in our Trust Deed quite often appear to be related to an interest in the Trust's Ethiopian prisons ministry activities.

Two of our current Trustees are employed as Prison Chaplains in the UK and are actively involved in spreading the gospel message of hope.

## **In Ethiopia**

Visits to Ethiopia continued to be considered ill-advised during 2023 on the advice of our partners at Justice For All-Prison Fellowship Ethiopia due to the continuing unstable political situation and armed conflict within the country. We continue to pray for a lasting peace within the country and for the opportunity to visit our brothers and sisters once again. Nevertheless, the Trust has been privileged to be able to continue supporting the holistic Christian prisons ministry of Ethiopian NGO Justice for All-Prison Fellowship Ethiopia through funding ongoing programmes and providing encouragement and prayer.

The **REFUGE** project continues to provide much needed support in the community for children with parents in prison. Sponsorship through the Trust supports around 50 children directly, with significant spin-off benefits to the wider family. Food, medicine, school fees and school uniform costs are all typically provided by the monthly sponsorship.

An assessment report of the Refuge Programme was received recently which included a glowing testimony from the Chief Inspector Mande Mamude of the South Ethiopian Prison Commission which concluded:

*“In conclusion, the "Refuge Children Program" offers a compelling testament to the transformative power of compassion and solidarity. Through its steadfast commitment to educational empowerment, psychosocial support, and community engagement, the program embodies the timeless values of empathy and social justice. The program serves as a beacon of hope in an often-bleak landscape, illuminating the path towards a brighter, more equitable future for all. With unwavering dedication and collective effort, the "Refuge Children Program" stands poised to continue its invaluable work, uplifting and empowering generations of vulnerable children for years to come.”*

The **Twinkle of Hope** Project has continued its focus on meeting some of the identified needs of young children who are in prison with their mothers. This can include ensuring a wholesome diet, providing education appropriate to age, health care etc. up to the provision of play areas and the construction of accommodation. The project is prison specific so that every child in the prisons where it operates is included.

In accordance with our normal practice, all money donated for use in Ethiopia has continued to be applied in full in that country with no deductions here in the UK for admin, expenses or any other purpose.

## **LOOK BACK – LOOK AHEAD**

This has been another year when despite the difficulties caused by the political unrest within Ethiopia much continues to be achieved. Good news has been shared in places which are more accustomed to bad news and hope has been brought into situations that may previously have appeared hopeless. Lives continue to be changed ‘from the inside out’.

We go forward into 2024 with a desire to build on the experience gained over the years and a fresh determination to demonstrate God’s love in ways that can be understood. A Trustee visit to Ethiopia remains a priority as soon as conditions allow, and we plan to give our website a ‘makeover’ during 2024 to help make our ministry more accessible.

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Signed:           M E Ducker          

Date: 9 October 2024

M E Ducker,  
Trustee

**GREENSTONES CHRISTIAN TRUST**

STATEMENT OF FINANCIAL ACTIVITIES (incorporating the income and expenditure account)  
for the year ended 31 December 2023

	Note	Unrestricted funds 2023 £	Restricted funds 2023 £	Total funds 2023 £	Total funds 2022 £
<b>Income and endowments from:</b>					
Donations and legacies	2	9,219	22,611	31,830	39,633
Investments	3	105	-	105	23
<b>Total income and endowments</b>		<b>9,324</b>	<b>22,611</b>	<b>31,935</b>	<b>39,656</b>
<b>Expenditure on:</b>					
Charitable activities	4	946	38,390	39,336	48,720
<b>Total resources expended</b>		<b>946</b>	<b>38,390</b>	<b>39,336</b>	<b>48,720</b>
<b>Net income / (expenditure)</b>		<b>8,378</b>	<b>(15,779)</b>	<b>(7,401)</b>	<b>(9,064)</b>
Transfer between funds		(8,239)	8,239	-	-
<b>Net movement in funds</b>		<b>139</b>	<b>(7,540)</b>	<b>(7,401)</b>	<b>(9,064)</b>
<b>Reconciliation of funds:</b>					
Total funds at 1 January 2023	7	14,390	21,710	36,100	45,164
<b>Total funds at 31 December 2023</b>	7	<b>14,529</b>	<b>14,170</b>	<b>28,699</b>	<b>36,100</b>

The notes on pages 3 to 9 form part of these financial statements.

**GREENSTONES CHRISTIAN TRUST**  
REGISTERED NUMBER: 513862  
BALANCE SHEET  
*as at 31 December 2023*

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	Note	£	2023 £	£	2022 £
<b>Current assets</b>					
Cash at bank and in hand			28,699		36,100
			<hr/>		<hr/>
<b>Net current assets</b>			28,699		36,100
			<hr/>		<hr/>
<b>Total assets less current liabilities</b>			28,699		36,100
			<hr/> <hr/>		<hr/> <hr/>
<b>Charity funds</b>					
Restricted funds	7		14,170		21,710
Unrestricted funds - general	7		14,529		14,390
			<hr/>		<hr/>
<b>Total charity funds</b>			28,699		36,100
			<hr/> <hr/>		<hr/> <hr/>

The financial statements were approved by the Trustees on 18 October 2024 and signed on their behalf, by:



**Trustee**  
M E Ducker

The notes on pages 3 to 9 form part of these financial statements.

**1 Accounting policies**

***(a) General information and basis of preparation of financial statements***

The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Greenstones Christian Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

***(b) Funds***

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

***(c) Income recognition***

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

**1 Accounting policies (continued)**

***(d) Expenditure recognition***

All expenditure is accounted for on a cash basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is inclusive of irrecoverable VAT.

***(e) Support costs allocation***

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to expenditure on charitable activities on a basis consistent with use of the resources.

The analysis of these costs is included in note 5.

***(f) Cash at bank and in hand***

Cash at bank and in hand include cash in hand and deposits held with banks.

***(g) Financial instruments***

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

***(h) Tax***

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

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**GREENSTONES CHRISTIAN TRUST**

NOTES TO THE FINANCIAL STATEMENTS (continued)  
for the year ended 31 December 2023

2	Income from donations and legacies	Unrestricted	Restricted	Total	Total
		funds	funds		
		2023	2023	2023	2022
		£	£	£	£
	Donations	3,725	22,611	26,336	39,633
	Gift Aid	5,494	-	5,494	-
		<u>9,219</u>	<u>22,611</u>	<u>31,830</u>	<u>39,633</u>
	<b>For the year ended</b>				
	<b>31 December 2022</b>	<u>13,738</u>	<u>25,895</u>	<u></u>	<u>39,633</u>
3	Income from investments	Unrestricted	Restricted	Total	Total
		funds	funds		
		2023	2023	2023	2022
		£	£	£	£
	Deposit account interest	105	-	105	23
		<u>105</u>	<u>-</u>	<u>105</u>	<u>23</u>
	<b>For the year ended</b>				
	<b>31 December 2022</b>	<u>23</u>	<u>-</u>	<u></u>	<u>23</u>

**4 Analysis of expenditure on charitable activities**

		<b>Mission Giving £</b>	<b>Total 2023 £</b>	Total 2022 £
Ethiopian Chaplaincy Support		21,395	21,395	27,885
Twinkle of Hope & Refuge children support		16,830	16,830	19,890
Capital Projects - Ethiopia		-	-	-
Restricted Fund - Ethiopia		-	-	-
		<u>38,225</u>	<u>38,225</u>	<u>47,775</u>
Share of support costs	(5)	610	610	525
Share of governance costs	(5)	501	501	420
		<u>39,336</u>	<u>39,336</u>	<u>48,720</u>
		<u><u>39,336</u></u>	<u><u>39,336</u></u>	
<b>Analysis by fund</b>				
Unrestricted funds		946	946	
Restricted funds		38,390	38,390	
		<u>39,336</u>	<u>39,336</u>	
		<u><u>39,336</u></u>	<u><u>39,336</u></u>	
<b>For the year ended 31 December 2022</b>				
Unrestricted funds		750		750
Restricted funds		47,970		47,970
		<u>48,720</u>		<u>48,720</u>
		<u><u>48,720</u></u>		<u><u>48,720</u></u>

**5 Allocation of support costs**

	<b>Support Costs</b>	<b>Governance</b>	<b>Total 2023</b>	<b>Total 2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Independent Examination	-	501	501	420
Foreign Exchange Differences	206	-	206	-
Insurance	239	-	239	330
Bank transfer charges	165	-	165	195
	<hr/>	<hr/>	<hr/>	<hr/>
	610	501	1,111	945
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**6 Trustees' remuneration and expenses**

No Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2022: £nil).

The Trustees had expenses reimbursed during the year totalling £nil (2022: £nil).

**GREENSTONES CHRISTIAN TRUST**

NOTES TO THE FINANCIAL STATEMENTS (continued)  
for the year ended 31 December 2023

**7 Fund reconciliation**

	<b>Balance at 1 Jan 2023 £</b>	<b>Net movement in funds £</b>	<b>Balance at 31 Dec 2023 £</b>
<b>Unrestricted funds</b>			
General fund	14,390	139	14,529
	14,390	139	14,529
<b>Restricted funds</b>			
Ethiopian Chaplaincy Support	-	-	-
Twinkle of Hope & Refuge children support	5,560	(2,038)	3,522
Capital Projects - Ethiopia	10,648	-	10,648
Restricted Fund - Ethiopia	5,502	(5,502)	-
	21,710	(7,540)	14,170
<b>Total funds</b>	<b>36,100</b>	<b>(7,401)</b>	<b>28,699</b>

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

	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfer £</b>	<b>Movement in funds £</b>
<b>Unrestricted funds</b>				
General fund	9,324	(946)	(8,239)	139
	9,324	(946)	(8,239)	139
<b>Restricted funds</b>				
Ethiopian Chaplaincy Support	8,905	(21,395)	12,490	-
Twinkle of Hope & Refuge children support	12,446	(16,830)	2,346	(2,038)
Capital Projects - Ethiopia	-	-	-	-
Restricted Fund - Ethiopia	1,260	(165)	(6,597)	(5,502)
	22,611	(38,390)	8,239	(7,540)
<b>Total funds</b>	<b>31,935</b>	<b>(39,336)</b>	<b>-</b>	<b>(7,401)</b>

**GREENSTONES CHRISTIAN TRUST**

NOTES TO THE FINANCIAL STATEMENTS (continued)  
*for the year ended 31 December 2023*

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**8 Analysis of net assets between funds**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total £</b>
Cash and current investments	14,529	14,170	28,699
<b>Total</b>	<u>14,529</u>	<u>14,170</u>	<u>28,699</u>

**9 Related party transactions**

There were no disclosable related party transactions during the period (2022: £nil).

**Independent Examiner's Report to the Trustees of the  
Greenstones Christian Trust**

I report on the financial statements of the charity for the year ended 31 December 2023 which are set out on pages 4 to 12.

**Responsibilities and Basis of Report**

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's Statement**

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- the accounts do not accord with such records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:



Dated: 18 October 2024

Mr G Baragwanath FCA

**C & G B Associates**  
8-10 Millgate  
Thirsk  
North Yorkshire  
YO7 1AA

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**GREENSTONES CHRISTIAN TRUST**

England & Wales - Charity number 513862

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# Accounts

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# GREENSTONES CHRISTIAN TRUST

Registered Charity No 513862

Working as

**Missions to Prisons**

and

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**Friends of Prison Fellowship Ethiopia**

## ANNUAL REPORT & FINANCIAL STATEMENT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022



### Summary of the objects of the Charity

The Trust exists for the charitable purpose of the furthering of the preaching of the Christian gospel including the publication of gospel tracts the provision of places for the preaching of the gospel the worship of God and other activities for the advancement of Christianity including the outdoor preaching of the gospel

*Clause 1 of the Trust Deed dated 28<sup>th</sup> March 1974.*

### Trust address

PO Box 37 KENDAL Cumbria LA9 6GF England

### Trustees

Mr J W Allen, Rev C Crombie, Mr M Ducker, Rev R Ducker

### Bankers

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### Independent Examiner

C&GB Associates, 8-10 Millgate, Thirsk, YO7 1AA

# **GREENSTONES CHRISTIAN TRUST**

Registered Charity No 513862

## **ANNUAL REPORT - YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

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### **INTRODUCTION**

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Funds for the work in Ethiopia undertaken in partnership with Justice for All-Prison Fellowship Ethiopia are held in a separate dedicated account – Friends of Prison Fellowship Ethiopia - and are applied in full in Ethiopia.

#### **Reporting Serious Incidents**

As required by the Charity Commission, it is confirmed that there are no serious incidents or other matters that need to be reported.

### **SUMMARY OF ACTIVITIES AND ACHIEVEMENTS**

#### **In the UK**

The UK work of this Trust is generally undertaken in co-operation with others, especially Christian prison chaplains and those concerned with the care and resettlement of offenders.

The free provision of Life Recovery Bibles and other Christian material in response to requests by prisoners and others - most especially those seeking to overcome problems of addiction - has continued during the year.

Opportunities to further the preaching of the Christian gospel in accordance with the purpose of this Trust as declared in our Trust Deed quite often appear to be related to an interest in the Trust's Ethiopian prisons ministry activities.

Two of our current Trustees are employed as Prison Chaplains in the UK and are actively involved in spreading the gospel message of hope.

### **In Ethiopia**

Although the restrictions in travel caused by Covid-19 eased during 2022, visits to Ethiopia have not been possible due to the continuing unstable political situation and armed conflict within the country. We continue to pray for a lasting peace within the country and for the opportunity to visit our brothers and sisters once again. Nevertheless, the Trust has been privileged to be able to continue supporting the holistic Christian prisons ministry of Ethiopian NGO Justice for All-Prison Fellowship Ethiopia through funding ongoing programmes and providing encouragement and prayer.

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### **LOOK BACK – LOOK AHEAD**

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Signed:           *M E Ducker*          

**Date:** 3 October 2023

M E Ducker,  
Trustee

**Charity Number: 503862**

**GREENSTONES CHRISTIAN TRUST**

**Report of the Trustees and  
Unaudited Financial Statements**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**GREENSTONES CHRISTIAN TRUST**

STATEMENT OF FINANCIAL ACTIVITIES (incorporating the income and expenditure account)  
for the year ended 31 December 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income and endowments from:</b>					
Donations and legacies	2	13,738	25,895	39,633	41,466
Investments	3	23	-	23	1
<b>Total income and endowments</b>		<b>13,761</b>	<b>25,895</b>	<b>39,656</b>	<b>41,467</b>
<b>Expenditure on:</b>					
Charitable activities	4	750	47,970	48,720	45,604
<b>Total resources expended</b>		<b>750</b>	<b>47,970</b>	<b>48,720</b>	<b>45,604</b>
<b>Net income / (expenditure)</b>					
<b>Net movement in funds</b>		13,011	(22,075)	(9,064)	(4,137)
<b>Reconciliation of funds:</b>					
Total funds at 1 January 2022	7	1,379	43,785	45,164	49,301
<b>Total funds at 31 December 2022</b>	7	<b>14,390</b>	<b>21,710</b>	<b>36,100</b>	<b>45,164</b>

The notes on pages 3 to 9 form part of these financial statements.

**GREENSTONES CHRISTIAN TRUST**  
REGISTERED NUMBER: 513862  
BALANCE SHEET  
*as at 31 December 2022*

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	Note	£	2022 £	£	2021 £
<b>Current assets</b>					
Cash at bank and in hand			36,100		45,164
			<hr/>		<hr/>
<b>Net current assets</b>			36,100		45,164
			<hr/>		<hr/>
<b>Total assets less current liabilities</b>			36,100		45,164
			<hr/> <hr/>		<hr/> <hr/>
<b>Charity funds</b>					
Restricted funds	7		21,710		43,785
Unrestricted funds - general	7		14,390		1,379
			<hr/>		<hr/>
<b>Total charity funds</b>			36,100		45,164
			<hr/> <hr/>		<hr/> <hr/>

The financial statements were approved by the Trustees on 16 October 2023 and signed on their behalf, by:



**Trustee**  
M E Ducker

The notes on pages 3 to 9 form part of these financial statements.

**1 Accounting policies**

***(a) General information and basis of preparation of financial statements***

The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Greenstones Christian Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

***(b) Funds***

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

***(c) Income recognition***

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

**1 Accounting policies (continued)**

***(d) Expenditure recognition***

All expenditure is accounted for on a cash basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is inclusive of irrecoverable VAT.

***(e) Support costs allocation***

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to expenditure on charitable activities on a basis consistent with use of the resources.

The analysis of these costs is included in note 5.

***(f) Cash at bank and in hand***

Cash at bank and in hand include cash in hand and deposits held with banks.

***(g) Financial instruments***

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

***(h) Tax***

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

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**GREENSTONES CHRISTIAN TRUST**

NOTES TO THE FINANCIAL STATEMENTS (continued)  
for the year ended 31 December 2022

2	Income from donations and legacies	Unrestricted	Restricted	Total	Total
		funds	funds		
		2022	2022	2022	2021
		£	£	£	£
	Donations	13,738	25,895	39,633	38,746
	Gift Aid	-	-	-	2,720
		<u>13,738</u>	<u>25,895</u>	<u>39,633</u>	<u>41,466</u>
	<b>For the year ended</b>				
	<b>31 December 2021</b>	<u>651</u>	<u>40,815</u>	<u></u>	<u>41,466</u>
3	Income from investments	Unrestricted	Restricted	Total	Total
		funds	funds		
		2022	2022	2022	2021
		£	£	£	£
	Deposit account interest	23	-	23	1
		<u>23</u>	<u>-</u>	<u>23</u>	<u>1</u>
	<b>For the year ended</b>				
	<b>31 December 2021</b>	<u>1</u>	<u>-</u>	<u></u>	<u>1</u>

**4 Analysis of expenditure on charitable activities**

	<b>Mission Giving £</b>	<b>Total 2022 £</b>	Total 2021 £
Ethiopian Chaplaincy Support	27,885	27,885	23,695
Twinkle of Hope & Refuge children support	19,890	19,890	16,830
Capital Projects - Ethiopia	-	-	-
Restricted Fund - Ethiopia	-	-	4,200
	<u>47,775</u>	<u>47,775</u>	<u>44,725</u>
Share of support costs (5)	525	525	879
Share of governance (5) costs	420	420	-
	<u>48,720</u>	<u>48,720</u>	<u>45,604</u>
<b>Analysis by fund</b>			
Unrestricted funds	750	750	
Restricted funds	47,970	47,970	
	<u>48,720</u>	<u>48,720</u>	
<b>For the year ended 31 December 2021</b>			
Unrestricted funds	714		714
Restricted funds	44,890		44,890
	<u>45,604</u>		<u>45,604</u>

**5 Allocation of support costs**

	Support Costs £	Governance £	Total 2022 £	Total 2021 £
Independent Examination	-	420	420	-
Subscription	-	-	-	100
Postage	-	-	-	-
PO Box Fees	-	-	-	284
Insurance	330	-	330	330
Bank transfer charges	195	-	195	165
	<u>525</u>	<u>420</u>	<u>945</u>	<u>879</u>

**6 Trustees' remuneration and expenses**

No Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2021: £nil).

The Trustees had expenses reimbursed during the year totalling £nil (2021: £nil).

**GREENSTONES CHRISTIAN TRUST**

NOTES TO THE FINANCIAL STATEMENTS (continued)  
for the year ended 31 December 2022

**7 Fund reconciliation**

	Balance at 1 Jan 2022 £	Net movement in funds £	Balance at 31 Dec 2022 £
<b>Unrestricted funds</b>			
General fund	1,379	13,011	14,390
	<u>1,379</u>	<u>13,011</u>	<u>14,390</u>
<b>Restricted funds</b>			
Ethiopian Chaplaincy Support	-	-	-
Twinkle of Hope & Refuge children support	10,873	(5,313)	5,560
Capital Projects - Ethiopia	10,648	-	10,648
Restricted Fund - Ethiopia	22,264	(16,762)	5,502
	<u>43,785</u>	<u>(22,075)</u>	<u>21,710</u>
<b>Total funds</b>	<u>45,164</u>	<u>(9,064)</u>	<u>36,100</u>

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

	Income £	Expenditure £	Transfer £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	13,761	(750)	-	13,011
	<u>13,761</u>	<u>(750)</u>	<u>-</u>	<u>13,011</u>
<b>Restricted funds</b>				
Ethiopian Chaplaincy Support	9,930	(27,885)	17,955	-
Twinkle of Hope & Refuge children support	12,055	(19,890)	2,522	(5,313)
Capital Projects - Ethiopia	-	-	-	-
Restricted Fund - Ethiopia	3,910	(195)	(20,477)	(16,762)
	<u>25,895</u>	<u>(47,970)</u>	<u>-</u>	<u>(22,075)</u>
<b>Total funds</b>	<u>39,656</u>	<u>(48,720)</u>	<u>-</u>	<u>(9,064)</u>

**8 Analysis of net assets between funds**

	Unrestricted funds £	Restricted funds £	Total £
Cash and current investments	14,390	21,710	36,100
<b>Total</b>	<u>14,390</u>	<u>21,710</u>	<u>36,100</u>

**9 Related party transactions**

There were no disclosable related party transactions during the period (2021: £nil).

**Independent Examiner's Report to the Trustees of the  
Greenstones Christian Trust**

I report on the financial statements of the charity for the year ended 31 December 2022 which are set out on pages 4 to 12.

**Responsibilities and Basis of Report**

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's Statement**

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- the accounts do not accord with such records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:



Dated: 16 October 2023

Mr G Baragwanath FCA

**C & G B Associates**  
8-10 Millgate  
Thirsk  
North Yorkshire  
YO7 1AA

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**Charity Number: 503862**

**GREENSTONES CHRISTIAN TRUST**

**Report of the Trustees and  
Unaudited Financial Statements**

**FOR THE YEAR ENDED 31 DECEMBER 2022**

**GREENSTONES CHRISTIAN TRUST**

STATEMENT OF FINANCIAL ACTIVITIES (incorporating the income and expenditure account)  
for the year ended 31 December 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	Total funds 2021 £
<b>Income and endowments from:</b>					
Donations and legacies	2	13,738	25,895	39,633	41,466
Investments	3	23	-	23	1
<b>Total income and endowments</b>		<b>13,761</b>	<b>25,895</b>	<b>39,656</b>	<b>41,467</b>
<b>Expenditure on:</b>					
Charitable activities	4	750	47,970	48,720	45,604
<b>Total resources expended</b>		<b>750</b>	<b>47,970</b>	<b>48,720</b>	<b>45,604</b>
<b>Net income / (expenditure)</b>					
<b>Net movement in funds</b>		13,011	(22,075)	(9,064)	(4,137)
<b>Reconciliation of funds:</b>					
Total funds at 1 January 2022	7	1,379	43,785	45,164	49,301
<b>Total funds at 31 December 2022</b>	7	<b>14,390</b>	<b>21,710</b>	<b>36,100</b>	<b>45,164</b>

The notes on pages 3 to 9 form part of these financial statements.

**GREENSTONES CHRISTIAN TRUST**  
REGISTERED NUMBER: 513862  
BALANCE SHEET  
*as at 31 December 2022*

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	Note	£	2022 £	£	2021 £
<b>Current assets</b>					
Cash at bank and in hand			36,100		45,164
			<hr/>		<hr/>
<b>Net current assets</b>			36,100		45,164
			<hr/>		<hr/>
<b>Total assets less current liabilities</b>			36,100		45,164
			<hr/> <hr/>		<hr/> <hr/>
<b>Charity funds</b>					
Restricted funds	7		21,710		43,785
Unrestricted funds - general	7		14,390		1,379
			<hr/>		<hr/>
<b>Total charity funds</b>			36,100		45,164
			<hr/> <hr/>		<hr/> <hr/>

The financial statements were approved by the Trustees on 16 October 2023 and signed on their behalf, by:



**Trustee**  
M E Ducker

The notes on pages 3 to 9 form part of these financial statements.

**1 Accounting policies**

***(a) General information and basis of preparation of financial statements***

The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Greenstones Christian Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

***(b) Funds***

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

***(c) Income recognition***

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

**1 Accounting policies (continued)**

***(d) Expenditure recognition***

All expenditure is accounted for on a cash basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is inclusive of irrecoverable VAT.

***(e) Support costs allocation***

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to expenditure on charitable activities on a basis consistent with use of the resources.

The analysis of these costs is included in note 5.

***(f) Cash at bank and in hand***

Cash at bank and in hand include cash in hand and deposits held with banks.

***(g) Financial instruments***

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

***(h) Tax***

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

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**GREENSTONES CHRISTIAN TRUST**

NOTES TO THE FINANCIAL STATEMENTS (continued)  
for the year ended 31 December 2022

2	Income from donations and legacies	Unrestricted	Restricted	Total	Total
		funds	funds		
		2022	2022	2022	2021
		£	£	£	£
	Donations	13,738	25,895	39,633	38,746
	Gift Aid	-	-	-	2,720
		<u>13,738</u>	<u>25,895</u>	<u>39,633</u>	<u>41,466</u>
	<b>For the year ended</b>				
	<b>31 December 2021</b>	<u>651</u>	<u>40,815</u>	<u></u>	<u>41,466</u>
3	Income from investments	Unrestricted	Restricted	Total	Total
		funds	funds		
		2022	2022	2022	2021
		£	£	£	£
	Deposit account interest	23	-	23	1
		<u>23</u>	<u>-</u>	<u>23</u>	<u>1</u>
	<b>For the year ended</b>				
	<b>31 December 2021</b>	<u>1</u>	<u>-</u>	<u></u>	<u>1</u>

**4 Analysis of expenditure on charitable activities**

	<b>Mission Giving £</b>	<b>Total 2022 £</b>	<b>Total 2021 £</b>
Ethiopian Chaplaincy Support	27,885	27,885	23,695
Twinkle of Hope & Refuge children support	19,890	19,890	16,830
Capital Projects - Ethiopia	-	-	-
Restricted Fund - Ethiopia	-	-	4,200
	<u>47,775</u>	<u>47,775</u>	<u>44,725</u>
Share of support costs (5)	525	525	879
Share of governance (5) costs	420	420	-
	<u>48,720</u>	<u>48,720</u>	<u>45,604</u>
<b>Analysis by fund</b>			
Unrestricted funds	750	750	
Restricted funds	47,970	47,970	
	<u>48,720</u>	<u>48,720</u>	
<b>For the year ended 31 December 2021</b>			
Unrestricted funds	714		714
Restricted funds	44,890		44,890
	<u>45,604</u>		<u>45,604</u>

**5 Allocation of support costs**

	<b>Support Costs</b>	<b>Governance</b>	<b>Total 2022</b>	<b>Total 2021</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Independent Examination	-	420	420	-
Subscription	-	-	-	100
Postage	-	-	-	-
PO Box Fees	-	-	-	284
Insurance	330	-	330	330
Bank transfer charges	195	-	195	165
	<u>525</u>	<u>420</u>	<u>945</u>	<u>879</u>

**6 Trustees' remuneration and expenses**

No Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2021: £nil).

The Trustees had expenses reimbursed during the year totalling £nil (2021: £nil).

**GREENSTONES CHRISTIAN TRUST**

NOTES TO THE FINANCIAL STATEMENTS (continued)  
for the year ended 31 December 2022

**7 Fund reconciliation**

	Balance at 1 Jan 2022 £	Net movement in funds £	Balance at 31 Dec 2022 £
<b>Unrestricted funds</b>			
General fund	1,379	13,011	14,390
	<u>1,379</u>	<u>13,011</u>	<u>14,390</u>
<b>Restricted funds</b>			
Ethiopian Chaplaincy Support	-	-	-
Twinkle of Hope & Refuge children support	10,873	(5,313)	5,560
Capital Projects - Ethiopia	10,648	-	10,648
Restricted Fund - Ethiopia	22,264	(16,762)	5,502
	<u>43,785</u>	<u>(22,075)</u>	<u>21,710</u>
<b>Total funds</b>	<u>45,164</u>	<u>(9,064)</u>	<u>36,100</u>

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

	Income £	Expenditure £	Transfer £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	13,761	(750)	-	13,011
	<u>13,761</u>	<u>(750)</u>	<u>-</u>	<u>13,011</u>
<b>Restricted funds</b>				
Ethiopian Chaplaincy Support	9,930	(27,885)	17,955	-
Twinkle of Hope & Refuge children support	12,055	(19,890)	2,522	(5,313)
Capital Projects - Ethiopia	-	-	-	-
Restricted Fund - Ethiopia	3,910	(195)	(20,477)	(16,762)
	<u>25,895</u>	<u>(47,970)</u>	<u>-</u>	<u>(22,075)</u>
<b>Total funds</b>	<u>39,656</u>	<u>(48,720)</u>	<u>-</u>	<u>(9,064)</u>

**8 Analysis of net assets between funds**

	Unrestricted funds £	Restricted funds £	Total £
Cash and current investments	14,390	21,710	36,100
<b>Total</b>	<u>14,390</u>	<u>21,710</u>	<u>36,100</u>

**9 Related party transactions**

There were no disclosable related party transactions during the period (2021: £nil).

**Independent Examiner's Report to the Trustees of the  
Greenstones Christian Trust**

I report on the financial statements of the charity for the year ended 31 December 2022 which are set out on pages 4 to 12.

**Responsibilities and Basis of Report**

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

I report in respect of my examination of the Charity's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

**Independent Examiner's Statement**

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- the accounts do not accord with such records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:



Dated: 16 October 2023

Mr G Baragwanath FCA

**C & G B Associates**  
8-10 Millgate  
Thirsk  
North Yorkshire  
YO7 1AA

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**GREENSTONES CHRISTIAN TRUST**

England & Wales - Charity number 513862

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# Accounts

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# GREENSTONES CHRISTIAN TRUST

Registered Charity No 513862

Working as

**Missions to Prisons**

and

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**Friends of Prison Fellowship  
Ethiopia**

## ANNUAL REPORT & FINANCIAL STATEMENT

FOR THE YEAR ENDED

**31<sup>ST</sup> DECEMBER 2021**



### **Summary of the objects of the Charity**

The Trust exists for the charitable purpose of the furthering of the preaching of the Christian gospel including the publication of gospel tracts the provision of places for the preaching of the gospel the worship of God and other activities for the advancement of Christianity including the outdoor preaching of the gospel

*Clause 1 of the Trust Deed dated 28<sup>th</sup> March 1974.*

### **Trust address**

PO Box 37 KENDAL Cumbria LA9 6GF England

### **Trustees**

Mr J W Allen, Rev C Crombie, Mr M Ducker, Rev R Ducker

## **Bankers**

Barclays Bank 9 Highgate Kendal LA9 4DF and NatWest Bank 10 Elephant Yard Kendal LA9 4LZ

## **Independent Examiner**

C&GB Associates, 8-10 Millgate, Thirsk, YO7 1AA

# **GREENSTONES CHRISTIAN TRUST**

Registered Charity No 513862

## **ANNUAL REPORT - YEAR ENDED 31<sup>ST</sup> DECEMBER 2021**

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### **INTRODUCTION**

Greenstones Christian Trust which is nondenominational has continued to pursue its charitable purpose of furthering the preaching of the Christian gospel and to demonstrate the holistic nature of this Christian good news by supporting practical projects. It is not the purpose of the Trust to do all the preaching. The aim is to further this by encouraging others - of whatever denomination - to join in sharing good news and a message of hope with all kinds of people in ways that are relevant to their needs. This is essentially more than just words! Although the main focus of the Trust is amongst people affected by imprisonment, this is not exclusive.

### **TRUST MANAGEMENT**

#### **Trustees**

The Trust is managed by Trustees and according to paragraph 10 of the Trust Deed dated 28<sup>th</sup> March 1974 "The number of trustees of this deed shall not be less than three". As noted on the title page, there are currently four Trustees following the sad death of GCT Founder Rev Bob Spratt in November of this year.

The policy and practice of the Trust is to invite persons with relevant experience/qualifications/vision to consider taking on this responsibility.

#### **Reserves and the application of funds**

The current policy and practice of the Trust is not to build up large financial reserves but to apply money received to furthering the varied work of the Trust at the earliest opportunity. All work continues to be undertaken on a voluntary basis, with volunteers responsible for meeting their own expenses - including those involved in visiting Ethiopia.

Funds for the work in Ethiopia undertaken in partnership with Justice for All-Prison Fellowship Ethiopia are held in a separate dedicated account - Friends of Prison Fellowship Ethiopia - and are applied in full in Ethiopia.

#### **Reporting Serious Incidents**

As required by the Charity Commission, it is confirmed that there are no serious incidents or other matters that need to be reported.

### **SUMMARY OF ACTIVITIES AND ACHIEVEMENTS**

#### **In the UK**

The UK work of this Trust is generally undertaken in co-operation with others, especially Christian prison chaplains and those concerned with the care and resettlement of offenders.

The free provision of Life Recovery Bibles and other Christian material in response to requests by prisoners and others - most especially those seeking to overcome problems of addiction - has continued during the year.

Opportunities to further the preaching of the Christian gospel in accordance with the purpose of this Trust as declared in our Trust Deed quite often appear to be related to an interest in the Trust's Ethiopian prisons ministry activities.

As Covid restrictions have eased, there have been invitations to speak in churches of a number of denominations and give talks about the work.

### **In Ethiopia**

Once again, the restrictions in travel caused by Covid-19 have prevented any visits to Ethiopia during 2021. The unstable political situation and armed conflict within the country has further limited the possibility of travel. Nevertheless, the Trust has been privileged to be able to continue supporting the holistic Christian prisons ministry of Ethiopian NGO Justice for All-Prison Fellowship Ethiopia through funding ongoing programmes and providing encouragement and prayer.

The **REFUGE** project continues to provide much needed holistic support in the community for children with parents in prison. Sponsorship through the Trust supports around 50 children directly, with significant spin-off benefits to the wider family. Food, medicine, school fees and school uniform costs are all typically provided by the monthly sponsorship. On the parent's release, a sheep or a goat may be given to the family with sponsorship continuing for a further six months to give opportunity for resettlement.

The **Twinkle of Hope** Project has continued its focus on meeting some of the identified needs of young children who are in prison with their mothers. This can include ensuring a wholesome diet, providing education appropriate to age, health care etc. up to the provision of play areas and the construction of accommodation. The project is prison specific so that every child in the prisons where it operates is included.

In accordance with our normal practice, all money donated for use in Ethiopia has continued to be applied in full in that country with no deductions here in the UK for admin, expenses or any other purpose.

### **LOOK BACK - LOOK AHEAD**

This has been another year when despite the difficulties caused by the global pandemic and the political unrest within Ethiopia much continues to be achieved. Good news has been shared in places which are more accustomed to bad news and hope has been brought into situations that may previously have appeared hopeless.

We go forward into 2022 with a desire to build on the experience gained over the years and a fresh determination to demonstrate God's love in ways that can be understood.

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**Signed:**           *M E Ducker*            
October 2022

**Date:** 30

M E Ducker,  
Trustee

**GREENSTONES CHRISTIAN TRUST**STATEMENT OF FINANCIAL ACTIVITIES (incorporating the income and expenditure account)  
*for the year ended 31 December 2021*

---

		<b>Unrestricted funds 2021</b>	<b>Restricted funds 2021</b>	<b>Total funds 2021</b>	Total funds 2020
	Note	£	£	£	£
<b>Income and endowments from:</b>					
Donations and legacies	2	651	40,815	41,466	52,897
Investments	3	1	-	1	10
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total income and endowments</b>		652	40,815	41,467	52,907
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditure on:</b>					
Charitable activities	4	714	44,890	45,604	60,343
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total resources expended</b>		714	44,890	45,604	60,343
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net income / (expenditure)</b>					
<b>Net movement in funds</b>		(62)	(4,075)	(4,137)	(7,436)
<b>Reconciliation of funds:</b>					
Total funds at 1 January 2021	7	1,441	47,860	49,301	56,737
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds at 31 December 2021</b>	7	1,379	43,785	45,164	49,301
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 6 to 12 form part of these financial statements.

**GREENSTONES CHRISTIAN TRUST**  
 REGISTERED NUMBER: 513862  
 BALANCE SHEET  
 as at 31 December 2021

	Note	£	2021 £	£	2020 £
<b>Current assets</b>					
Cash at bank and in hand			45,164		49,301
<b>Net current assets</b>					
			45,164		49,301
<b>Total assets less current liabilities</b>					
			45,164		49,301
<b>Charity funds</b>					
Restricted funds	7		43,785		47,860
Unrestricted funds - general	7		1,379		1,441
<b>Total charity funds</b>					
			45,164		49,301

The financial statements were approved by the Trustees on 30 October 2022 and signed on their behalf, by:



**Trustee**  
 M E Ducker

The notes on pages 6 to 12 form part of these financial statements.

**1 Accounting policies**

***(a) General information and basis of preparation of financial statements***

The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Greenstones Christian Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

***(b) Funds***

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

***(c) Income recognition***

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

**1 Accounting policies (continued)**

***(d) Expenditure recognition***

All expenditure is accounted for on a cash basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is inclusive of irrecoverable VAT.

***(e) Support costs allocation***

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to expenditure on charitable activities on a basis consistent with use of the resources.

The analysis of these costs is included in note 5.

***(f) Cash at bank and in hand***

Cash at bank and in hand include cash in hand and deposits held with banks.

***(g) Financial instruments***

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

***(h) Tax***

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

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**GREENSTONES CHRISTIAN TRUST**

NOTES TO THE FINANCIAL STATEMENTS (continued)  
for the year ended 31 December 2021

2	Income from donations and legacies	Unrestricted	Restricted	Total	Total
		funds	funds		
		2021	2021	2021	2020
		£	£	£	£
	Donations	651	38,095	38,746	46,561
	Gift Aid	-	2,720	2,720	6,336
		<u>651</u>	<u>40,815</u>	<u>41,466</u>	<u>52,897</u>
	<b>For the year ended</b>				
	<b>31 December 2020</b>	<u>1,370</u>	<u>51,527</u>	<u></u>	<u>52,897</u>
3	Income from investments	Unrestricted	Restricted	Total	Total
		funds	funds		
		2021	2021	2021	2020
		£	£	£	£
	Deposit account interest	1	-	1	10
		<u>1</u>	<u>-</u>	<u>1</u>	<u>10</u>
	<b>For the year ended</b>				
	<b>31 December 2020</b>	<u>1</u>	<u>9</u>	<u></u>	<u>10</u>

**4 Analysis of expenditure on charitable activities**

	<b>Mission Giving £</b>	<b>Total 2021 £</b>	Total 2020 £
Ethiopian Chaplaincy Support	23,695	23,695	29,615
Twinkle of Hope & Refuge children support	16,830	16,830	18,360
Capital Projects - Ethiopia	-	-	8,730
Restricted Fund - Ethiopia	4,365	4,365	2,000
	<u>44,890</u>	<u>44,890</u>	<u>58,705</u>
Share of support costs (5)	879	879	1,638
Share of governance (5) costs	-	-	-
	<u>45,769</u>	<u>45,769</u>	<u>60,343</u>
<b>Analysis by fund</b>			
Unrestricted funds	714	714	
Restricted funds	44,890	44,890	
	<u>45,604</u>	<u>45,604</u>	
<b>For the year ended 31 December 2020</b>			
Unrestricted funds	1,248		1,248
Restricted funds	59,095		59,095
	<u>60,343</u>		<u>60,343</u>

**5 Allocation of support costs**

	Support Costs £	Governance £	Total 2021 £	Total 2020 £
Printing & Stationery	-	-	-	212
Subscription	100	-	100	100
Postage	-	-	-	328
PO Box Fees	284	-	284	278
Insurance	330	-	330	330
Bank transfer charges	165	-	165	390
	<u>879</u>	<u>-</u>	<u>879</u>	<u>1,638</u>

**6 Trustees' remuneration and expenses**

No Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2020: £nil).

The Trustees had expenses reimbursed during the year totalling £nil (2020: £nil).

**GREENSTONES CHRISTIAN TRUST**

NOTES TO THE FINANCIAL STATEMENTS (continued)  
for the year ended 31 December 2021

**7 Fund reconciliation**

	Balance at 1 Jan 2021 £	Net movement in funds £	Balance at 31 Dec 2021 £
<b>Unrestricted funds</b>			
General fund	1,441	(62)	1,379
	1,441	(62)	1,379
<b>Restricted funds</b>			
Ethiopian Chaplaincy Support	897	(897)	-
Twinkle of Hope & Refuge children support	11,795	(922)	10,873
Capital Projects - Ethiopia	10,548	100	10,648
Restricted Fund - Ethiopia	24,620	(2,356)	22,264
	47,860	(4,075)	43,785
<b>Total funds</b>	<b>49,301</b>	<b>(4,137)</b>	<b>45,164</b>

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

	Income £	Expenditure £	Transfer £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	652	(714)		(62)
	652	(714)	-	(62)
<b>Restricted funds</b>				
Ethiopian Chaplaincy Support	14,630	(23,695)	8168	(897)
Twinkle of Hope & Refuge children support	15,908	(16,830)		(922)
Capital Projects - Ethiopia	100	-		100
Restricted Fund - Ethiopia	10,177	(4,365)	-8168	(2,356)
	40,815	(44,890)	-	(4,075)
<b>Total funds</b>	<b>41,467</b>	<b>(45,604)</b>	<b>-</b>	<b>(4,137)</b>

**8 Analysis of net assets between funds**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total £</b>
Cash and current investments	1,379	43,785	45,164
<b>Total</b>	<u>1,379</u>	<u>43,785</u>	<u>45,164</u>

**9 Related party transactions**

There were no disclosable related party transactions during the period (2020: £nil).

**Independent Examiner's Report to the Trustees of the  
Greenstones Christian Trust**

I report on the financial statements of the charity for the year ended 31 December 2021 which are set out on pages 4 to 12.

**Responsibilities and Basis of Report**

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

**Independent Examiner's Statement**

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- the accounts do not accord with such records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:



Dated: 28 October 2022

Guy R Baragwanath ACA

**C & G B Associates**  
8-10 Millgate  
Thirsk  
North Yorkshire  
YO7 1AA

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**GREENSTONES CHRISTIAN TRUST**STATEMENT OF FINANCIAL ACTIVITIES (incorporating the income and expenditure account)  
*for the year ended 31 December 2021*

---

		<b>Unrestricted funds 2021</b>	<b>Restricted funds 2021</b>	<b>Total funds 2021</b>	Total funds 2020
	Note	£	£	£	£
<b>Income and endowments from:</b>					
Donations and legacies	2	651	40,815	41,466	52,897
Investments	3	1	-	1	10
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total income and endowments</b>		652	40,815	41,467	52,907
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Expenditure on:</b>					
Charitable activities	4	714	44,890	45,604	60,343
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total resources expended</b>		714	44,890	45,604	60,343
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Net income / (expenditure)</b>					
<b>Net movement in funds</b>		(62)	(4,075)	(4,137)	(7,436)
<b>Reconciliation of funds:</b>					
Total funds at 1 January 2021	7	1,441	47,860	49,301	56,737
		<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds at 31 December 2021</b>	7	1,379	43,785	45,164	49,301
		<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

The notes on pages 6 to 12 form part of these financial statements.

**GREENSTONES CHRISTIAN TRUST**  
REGISTERED NUMBER: 513862  
BALANCE SHEET  
*as at 31 December 2021*

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	Note	£	2021 £	£	2020 £
<b>Current assets</b>					
Cash at bank and in hand			45,164		49,301
			<hr/>		<hr/>
<b>Net current assets</b>			45,164		49,301
			<hr/>		<hr/>
<b>Total assets less current liabilities</b>			45,164		49,301
			<hr/> <hr/>		<hr/> <hr/>
<b>Charity funds</b>					
Restricted funds	7		43,785		47,860
Unrestricted funds - general	7		1,379		1,441
			<hr/>		<hr/>
<b>Total charity funds</b>			45,164		49,301
			<hr/> <hr/>		<hr/> <hr/>

The financial statements were approved by the Trustees on 30 October 2022 and signed on their behalf, by:



**Trustee**  
M E Ducker

The notes on pages 6 to 12 form part of these financial statements.

**1 Accounting policies**

***(a) General information and basis of preparation of financial statements***

The financial statements have been prepared in accordance with 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 issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), the Charities Act 2011, and UK Generally Accepted Accounting Practice.

The financial statements have been prepared to give a 'true and fair' view and have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a 'true and fair' view. This departure has involved following the Charities SORP (FRS 102) published on 16 July 2014 rather than the Accounting and Reporting by Charities: Statement of Recommended Practice effective from 1 April 2005 which has since been withdrawn.

Greenstones Christian Trust meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

***(b) Funds***

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

***(c) Income recognition***

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

**1 Accounting policies (continued)**

***(d) Expenditure recognition***

All expenditure is accounted for on a cash basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably.

All expenditure is inclusive of irrecoverable VAT.

***(e) Support costs allocation***

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs and administrative costs. They are incurred directly in support of expenditure on the objects of the charity. Where support costs cannot be directly attributed to particular headings they have been allocated to expenditure on charitable activities on a basis consistent with use of the resources.

The analysis of these costs is included in note 5.

***(f) Cash at bank and in hand***

Cash at bank and in hand include cash in hand and deposits held with banks.

***(g) Financial instruments***

The Charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

***(h) Tax***

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

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**GREENSTONES CHRISTIAN TRUST**

NOTES TO THE FINANCIAL STATEMENTS (continued)  
for the year ended 31 December 2021

2	Income from donations and legacies	Unrestricted	Restricted	Total	Total
		funds	funds		
		2021	2021	2021	2020
		£	£	£	£
	Donations	651	38,095	38,746	46,561
	Gift Aid	-	2,720	2,720	6,336
		<u>651</u>	<u>40,815</u>	<u>41,466</u>	<u>52,897</u>
	<b>For the year ended</b>				
	<b>31 December 2020</b>	<u>1,370</u>	<u>51,527</u>	<u></u>	<u>52,897</u>
3	Income from investments	Unrestricted	Restricted	Total	Total
		funds	funds		
		2021	2021	2021	2020
		£	£	£	£
	Deposit account interest	1	-	1	10
		<u>1</u>	<u>-</u>	<u>1</u>	<u>10</u>
	<b>For the year ended</b>				
	<b>31 December 2020</b>	<u>1</u>	<u>9</u>	<u></u>	<u>10</u>

**4 Analysis of expenditure on charitable activities**

	<b>Mission Giving £</b>	<b>Total 2021 £</b>	Total 2020 £
Ethiopian Chaplaincy Support	23,695	23,695	29,615
Twinkle of Hope & Refuge children support	16,830	16,830	18,360
Capital Projects - Ethiopia	-	-	8,730
Restricted Fund - Ethiopia	4,365	4,365	2,000
	<u>44,890</u>	<u>44,890</u>	<u>58,705</u>
Share of support costs (5)	879	879	1,638
Share of governance (5) costs	-	-	-
	<u>45,769</u>	<u>45,769</u>	<u>60,343</u>
<b>Analysis by fund</b>			
Unrestricted funds	714	714	
Restricted funds	44,890	44,890	
	<u>45,604</u>	<u>45,604</u>	
<b>For the year ended 31 December 2020</b>			
Unrestricted funds	1,248		1,248
Restricted funds	59,095		59,095
	<u>60,343</u>		<u>60,343</u>

**5 Allocation of support costs**

	<b>Support Costs</b>	<b>Governance</b>	<b>Total 2021</b>	<b>Total 2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Printing & Stationery	-	-	-	212
Subscription	100	-	100	100
Postage	-	-	-	328
PO Box Fees	284	-	284	278
Insurance	330	-	330	330
Bank transfer charges	165	-	165	390
	<u>879</u>	<u>-</u>	<u>879</u>	<u>1,638</u>

**6 Trustees' remuneration and expenses**

No Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2020: £nil).

The Trustees had expenses reimbursed during the year totalling £nil (2020: £nil).

**GREENSTONES CHRISTIAN TRUST**

NOTES TO THE FINANCIAL STATEMENTS (continued)  
for the year ended 31 December 2021

**7 Fund reconciliation**

	Balance at 1 Jan 2021 £	Net movement in funds £	Balance at 31 Dec 2021 £
<b>Unrestricted funds</b>			
General fund	1,441	(62)	1,379
	1,441	(62)	1,379
<b>Restricted funds</b>			
Ethiopian Chaplaincy Support	897	(897)	-
Twinkle of Hope & Refuge children support	11,795	(922)	10,873
Capital Projects - Ethiopia	10,548	100	10,648
Restricted Fund - Ethiopia	24,620	(2,356)	22,264
	47,860	(4,075)	43,785
<b>Total funds</b>	49,301	(4,137)	45,164

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

	Income £	Expenditure £	Transfer £	Movement in funds £
<b>Unrestricted funds</b>				
General fund	652	(714)		(62)
	652	(714)	-	(62)
<b>Restricted funds</b>				
Ethiopian Chaplaincy Support	14,630	(23,695)	8168	(897)
Twinkle of Hope & Refuge children support	15,908	(16,830)		(922)
Capital Projects - Ethiopia	100	-		100
Restricted Fund - Ethiopia	10,177	(4,365)	-8168	(2,356)
	40,815	(44,890)	-	(4,075)
<b>Total funds</b>	41,467	(45,604)	-	(4,137)

**GREENSTONES CHRISTIAN TRUST**

NOTES TO THE FINANCIAL STATEMENTS (continued)  
*for the year ended 31 December 2021*

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**8 Analysis of net assets between funds**

	<b>Unrestricted funds £</b>	<b>Restricted funds £</b>	<b>Total £</b>
Cash and current investments	1,379	43,785	45,164
<b>Total</b>	<u>1,379</u>	<u>43,785</u>	<u>45,164</u>

**9 Related party transactions**

There were no disclosable related party transactions during the period (2020: £nil).

**Independent Examiner's Report to the Trustees of the  
Greenstones Christian Trust**

I report on the financial statements of the charity for the year ended 31 December 2021 which are set out on pages 4 to 12.

**Responsibilities and Basis of Report**

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

**Independent Examiner's Statement**

Your attention is drawn to the fact that the Charity has prepared the accounts in accordance with 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) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has been withdrawn.

I understand that this has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no material matters have come to my attention which gives me cause to believe that:

- accounting records were not kept in respect of the Charity as required by section 130 of the 2011 Act; or
- the accounts do not accord with such records; or
- the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination.

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

Signed:



Dated: 28 October 2022

Guy R Baragwanath ACA

**C & G B Associates**  
8-10 Millgate  
Thirsk  
North Yorkshire  
YO7 1AA

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**GREENSTONES CHRISTIAN TRUST**

England & Wales - Charity number 513862

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# Accounts

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# GREENSTONES CHRISTIAN TRUST

Registered Charity No 513862

Working as

**Missions to Prisons**

and

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**Friends of Prison Fellowship Ethiopia**

## ANNUAL REPORT & FINANCIAL STATEMENT

FOR THE YEAR ENDED

**31<sup>ST</sup> DECEMBER 2020**



### Summary of the objects of the Charity

The Trust exists for the charitable purpose of the furthering of the preaching of the Christian gospel including the publication of gospel tracts the provision of places for the preaching of the gospel the worship of God and other activities for the advancement of Christianity including the outdoor preaching of the gospel

*Clause 1 of the Trust Deed dated 28<sup>th</sup> March 1974.*

### Trust address

PO Box 37 KENDAL Cumbria LA9 6GF England

### Trustees

Mr J W Allen, Rev C D F Crombie, Mr M E Ducker, Rev R Ducker, Dr D Gilmore Rev R P Spratt MBE

### Bankers

Barclays Bank 9 Highgate Kendal LA9 4DF and NatWest Bank 10 Elephant Yard Kendal LA9 4LZ

### Independent Examiner

D McSharry BSc Hons, 3 Carrock Close, KENDAL LA9 7HW

# GREENSTONES CHRISTIAN TRUST

Registered Charity No 513862

## ANNUAL REPORT - YEAR ENDED 31<sup>ST</sup> DECEMBER 2020

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### INTRODUCTION

Greenstones Christian Trust which is non denominational has continued to pursue its charitable purpose of furthering the preaching of the Christian gospel and to demonstrate the holistic nature of this Christian good news by supporting practical projects. It is not the purpose of the Trust to do all the preaching. The aim is to further this by encouraging others – of whatever denomination – to join in sharing good news and a message of hope with all kinds of people in ways that are relevant to their needs. This is essentially more than just words! Although the main focus of the Trust is amongst people affected by imprisonment, this is not exclusive.

### TRUST MANAGEMENT

#### Trustees

The Trust is managed by Trustees and according to paragraph 10 of the Trust Deed dated 28<sup>th</sup> March 1974 “The number of trustees of this deed shall not be less than three”.

The policy and practice of the Trust is to invite persons with relevant experience/ qualifications/vision to consider taking on this responsibility and currently the number of trustees is six.

#### Reserves and the application of funds

The current policy and practice of the Trust is not to build up large financial reserves but to apply money received to furthering the varied work of the Trust at the earliest opportunity. All work continues to be undertaken on a voluntary basis, with volunteers responsible for meeting their own expenses – including those involved in visiting Ethiopia.

Funds for the work in Ethiopia undertaken in partnership with Justice for All-Prison Fellowship Ethiopia are held in a separate dedicated account – Friends of Prison Fellowship Ethiopia - and are applied in full in Ethiopia.

#### Reporting Serious Incidents

As required by the Charity Commission, it is confirmed that there are no serious incidents or other matters that need to be reported.

### SUMMARY OF ACTIVITIES AND ACHIEVEMENTS

#### In the UK

The UK prisons related work of this Trust is generally undertaken in co-operation with others, especially Christian prison chaplains and those concerned with the care and resettlement of offenders.

Opportunities to further the preaching of the Christian gospel in accordance with the purpose of this Trust as declared in our Trust Deed quite often appear to be related to an interest in the Trust's Ethiopian prisons ministry activities. However this year due to the restrictions associated with the covid19 pandemic there have not been opportunities to give informative talks in churches, to take part in conferences and conventions or speak about the work among both Christian and secular groups as in more "normal" times.

There were however opportunities to share God's good news via the internet and to offer some limited pastoral support, Bible study and prayer via telephone calls from prisons.

## In Ethiopia

Due to the covid pandemic and other issues with the consequent travel restrictions it has not been possible for a team to visit Ethiopia during this year, visit prisons and host the usual annual chaplains' conference.

However, in spite of the restrictions caused by the pandemic and other emergencies, the Trust has been privileged to be able to continue to partner in the holistic Christian prisons ministry of Ethiopian NGO Justice for All-Prison Fellowship Ethiopia (JFA-PFE).

This partnership has included continuing regular financial and prayer support for the **Twinkle of Hope** and **REFUGE** projects caring for children of prisoners as well as for members of the nationwide **Chaplaincy Team**. The Trust also contributed to the construction of a much needed sewage treatment plant in Addis Alem Prison which was commissioned on 7 September 2020 - see illustration on front page. For context it was in this same prison that in 2019 two Trustees - Rev Bob Spratt MBE and Dr Diane Gilmore took part in the official opening of new accommodation for the women prisoners some of whom also had their young children with them. Construction and furnishing of that accommodation was funded by this Trust.



*Unveiling the plaque at the women's accommodation opening ceremony*

To ensure that all money raised for the work in Ethiopia is actually applied to specific purpose in Ethiopia, careful records are kept and none of it is used for admin or any other purpose in the UK.

## LOOK BACK – LOOK AHEAD

This has been another year when in spite of some of the difficulties caused by events leading up to the state of emergency in Ethiopia much has been achieved. Good news has been shared in places which are more accustomed to bad news and hope has been brought into situations that may previously have appeared hopeless.

We go forward into 2021 with a desire to build on the experience gained over the years and a fresh determination to demonstrate God's love in ways that can be understood.

Signed:



Rev Robert P Spratt MBE,  
Founding Trustee

Date: 17 May 2021



## Greenstones Christian Trust

### Receipts and Payments Account for the year ended 31st December 2020

	General Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<b>Receipts</b>				
Donations	1,370	45,191	46,561	64,520
Gift Aid		6,336	6,336	9,405
Other income			0	222
Bank interest	1	9	10	22
<b>Total receipts</b>	<u>1,371</u>	<u>51,536</u>	<u>52,907</u>	<u>74,169</u>
<b>Payments</b>				
Mission giving (Note 2)		58,705	58,705	71,544
Printing and stationery	212		212	262
Subscription	100		100	0
Postage	328		328	811
PO Box fee	278		278	270
Insurance	330		330	330
Sundry expenses	0		0	53
Bank transfer charges	0	390	390	294
<b>Total Payments</b>	<u>1,248</u>	<u>59,095</u>	<u>60,343</u>	<u>73,564</u>
<b>Surplus/Deficit</b>	123	-7,559	-7,437	605
<b>Balances brought forward 1st January 2020</b>	1,318	55,420	56,738	56,133
<b>Balances carried forward 31st December 2020</b>	<u>1,441</u>	<u>47,860</u>	<u>49,301</u>	<u>56,738</u>

### Balance Sheet as at 31st December 2020

	General Funds £	Restricted Funds £	Total 2020 £	Total 2019 £
<b>Fixed Assets</b>	0	0	0	0
<b>Current Assets</b>				
Barclays Bank Premium Account	649		649	648
Barclays Bank Community Account	792		792	670
Natwest Bank Current Account		37,575	37,575	45,144
Natwest Bank Reserve Account		10,285	10,285	10,276
Cash in hand	0	0	0	
<b>Current Liabilities</b>	0	0	0	0
<b>Total net assets</b>	<u>1,441</u>	<u>47,860</u>	<u>49,301</u>	<u>56,738</u>
<b>Represented by</b>				
<b>Accumulated Fund brought forward</b>	1,318	55,419	56,737	56,133
<b>Surplus/Deficit for the year</b>	123	-7,559	-7,436	605
<b>Balances carried forward 31st December 2019</b>	<u>1,441</u>	<u>47,860</u>	<u>49,301</u>	<u>56,738</u>

# Greenstones Christian Trust

PO Box 37, KENDAL Cumbria LA9 6GF

Registered Charity No 51362. Founded in 1974

## Notes on the Accounts for the year ended 31st December 2020

### 1 Funds

The General Fund meets the running costs of the Charity and is funded by donations made exclusively to cover those costs. No expenses are paid to Trustees and no Trustee receives any remuneration.

The Restricted Fund receives donations and related Gift Aid (where applicable) which is remitted to Justice for All-PF Ethiopia, a Non Government Organisation based in Addis Ababa in Ethiopia. Monies received are applied to a variety of projects as detailed in Note 2.

### 2 Mission Giving

The following projects operated by Justice for All-PF Ethiopia received financial support during the year.

PFE Chapel/Chaplaincy/Bible Study etc support	£5,275.00
PFE Ethiopian chaplain/workers' support	£24,340.00
PFE Twinkle of Hope + Refuge children support	£18,360.00
PFE Dormitory for women/capital projects	£8,730.00
PFE Prison ministry general/practical support	<u>£2,000.00</u>
	<b>£58,705.00</b>

### 3 Note re Justice for All-PF Ethiopia

This organisation has an observer status in the African Commission on human rights and special consultative status in UN-ECOSOC.

Further information about their work can be found on their website [jfapfe.org](http://jfapfe.org)

Signed *R P Spratt*

by Rev Robert P Spratt MBE

Date 17 May 2021



# Independent Examiner's Report to the Trustees of The Greenstones Christian Trust.

I report on the accounts of The Greenstones Christian Trust for the year ended 31 December 2020, which are set out on the following pages.

## **Respective responsibilities of Trustees and Independent Examiner**

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

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 and
- state whether particular matters have come to my attention.

## **Basis of 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 I do not express an audit opinion on the view given by the accounts.

## **Independent examiner's statement**

In connection with my examination, no matters have come to my attention:

1. which give me reasonable cause to believe that in any material respect the requirements
  - to keep accounting records in accordance with section 130 of the 2011 Act; and
  - to prepare accounts which accord with these accounting records and comply with the accounting requirements of the 2011 Act 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

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

*D McSharry*

**Diane McSharry** BScHons  
3 Carrock Close  
Kendal  
LA9 7HW

Date: 17 May 2021