



# Interpal

## **ANNUAL REPORT AND FINANCIAL STATEMENTS**

For the Year Ended 31<sup>st</sup> December 2021

**Registered Charity No. 1040094**

**Palestinians Relief and Development Fund**

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## LEGAL AND ADMINISTRATIVE INFORMATION

**Charity Number:** 1040094 (constituted by the Charitable Trust governed by Trust Deed)

**Address of Principal Office:**

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United Kingdom

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**Name of Trustees**

Dr Essam Mustafa

Mr Ismail Ginwalla MBE

Ms Saher Usmani

Mrs Shabana Pinjara (Retired May 2021)

**Senior Personnel**

Secretary to the Trustees: Mr Jihad Qundil

**Independent Examiners**

M Akram & Co.

Chartered Accountants & Registered Auditors

413 Lea Bridge Road

London, E10 7EA

**Solicitors**

Carter-Ruck Solicitors

6 St Andrew Street

London, EC4A 3AE

# ANNUAL REPORT OF THE TRUSTEES

The Trustees present their report along with their financial statements of the charity for the year ended 31<sup>st</sup> December 2021. The financial statements have been prepared based on the accounting policies set out in Note 1 of the financial statements and comply with the charity's Trust Deed.

## Interpal: Structure, Governance and Management

Interpal is a charity organised, registered, headquartered and operating in the United Kingdom under the supervision of the regulator in Britain, the Charity Commission, as well as government authorities. It delivers works to support Palestinians in need through utilising its expertise to facilitate aid, advocacy and awareness for Palestinian human rights.

Interpal works with those with a thorough knowledge of the dire humanitarian situation of the Palestinians as well as the complexities and sensitivities of Palestinian society, whether in the West Bank and Gaza Strip, or the refugee camps in Jordan and Lebanon. Since 2020, Interpal has realigned how it works to safeguard its beneficiaries and its legacy as the charity adapts to changes caused by external factors and obstacles.

Overall management and decision-making rests with the Interpal Board of Trustees.

## Vision, Objectives and Activities

### **Vision:**

- To empower Palestinians to face their challenges and hardships in our principal areas of operation: the West Bank, Gaza Strip and the refugee camps in Jordan and Lebanon.

### **Objectives:**

- Advocate for the relief of economic hardship faced by Palestinians.
- Promote the importance of good health within the Palestinian community.
- Support initiatives that help education for Palestinians.
- Provide support and capacity building for organisations working to support Palestinian human rights.
- Raise awareness about the causes of the humanitarian crisis affecting Palestinians, including poverty, and how to alleviate it.

## How Interpal Works

Interpal is a charity registered in the UK with its Head Office in London. Interpal's principal area of work focuses on humanitarian aid (relief & emergency aid), education, community development, health & medical aid and advocacy & awareness. By engaging in fundraising campaigns and events, Interpal is able to raise awareness of issues concerning Palestinians and the necessary funds to support its work in its areas of operations.

### **Board of Trustees**

The Interpal Board of Trustees bears the responsibility for formulating and implementing the charity's policies. It also oversees overall management. In addition to powers such as providing grants to help alleviate poverty, the trustees can establish and support development and rehabilitation projects, encourage employment and self-dependency, and construct, maintain and support holy places.

### **Recruitment and Appointment of Trustees**

The Trust Deed provides that, "Every future Trustee shall be appointed by a resolution of the trustees passed at a special meeting called by the Chairman or any two trustees upon not less than twenty-one days' notice being given to the other trustees of the appointment of a new trustee." (Article E).



### **Induction and Training of Trustees**

The trustees are encouraged to undergo ongoing training to fulfil their responsibilities and development. Upon induction, trustees are provided with adequate training and are kept well informed of the ongoing fluid situation in the charity's key areas of operation. They are also kept informed of any organisational or structural changes in keeping with good governance.

To ensure that the trustees are up to date with recent Charity Commission guidelines and expectations of trustees, they are provided with regular updates, releases and training materials to review and action.

### **Risk Management**

Interpal continues to have relevant operations procedures in place as outlined in its Relationships and Funding Operations Manual. All significant activities undertaken are subject to a risk review as part of the initial project assessment and implementation. Major risks are identified and ranked in terms of their potential impact. The trustees review the risks on an ongoing basis and satisfy themselves that adequate systems and procedures are in place to manage the risks identified. Where appropriate, risks are covered by insurance.

### **Public Benefit**

The trustees confirm that Interpal has complied with and recognises the importance of the Charities Act 2011 in reference to public benefit. Interpal has referred to the Charity Commission's guidance and has due regard to public benefit when developing, reviewing and implementing the charity's vision, aims, objectives, and future strategy. Of note, Interpal provides a trusted avenue through which people can support the Palestinian cause, which not only benefits Palestinians in need but allows supporters to increase knowledge and empowerment.

### **Grant-making Policies**

Where grants are made, the process is governed strictly by partnership and funding agreements. Interpal's decision to allocate funds is determined solely on the basis of need, the individual merit of each project and the ability of the NGO applying for the grant (if any) to deliver. All documentation, including the Funding Agreement, is revised periodically to take into consideration changes in the law and the situation in Interpal's areas of operation.

### **Gifts-in-Kind**

Gifts in kind are recognised and capitalised at the value to the charity where this can be quantified.

### **Remuneration Policy**

Interpal's trustees have set up a pay scale, with the help of professional advice. Staff are appraised and assessed on their performance, and all pay increases are based on these annual reviews and appraisals.

## **PERFORMANCE AND OBJECTIVES FOR 2021**

### Objectives for 2021:

#### **1. Continue to support the provision of humanitarian aid to the occupied Palestinian Territories, Jordan and Lebanon as well as advocating for the human rights of Palestinians.**

- Although Interpal's Modus Operandi shifted in 2020, the charity continued to support this objective through its focus on advocacy and awareness; the production of learning resources, the website and its messaging to donors as well as supporting other Palestine and human rights campaigns through its communications and networks.

#### **2. Increase and enhance practical support and expertise provided to strategic partners to safeguard and continue the process of effective and efficient aid delivery**

- In line with the trustees' decisions and the ongoing mission, Interpal will continue to support other organisations working for Palestine through its knowledge and expertise in the coming years whilst it continues its own focus on raising awareness and advocacy.

**3. Maintain Interpal's reputation as a specialist organisation within the sector and continue to seek legal recourse to address its own challenges and those faced by organisations working to support Palestinian human rights.**

- The charity succeeded in ensuring its beneficiaries did not suffer due to a disruption of aid.
- It has cemented its reputation as an expert in aid delivery to the occupied territories, Lebanon and Jordan and has used this expertise to support other organisations.
- The trustees have continued to work closely with its legal representatives to find avenues to address obstacles and help address the glaring injustices the charity (and others) have faced. The trustees are confident that finding solutions is possible and will continue to ensure the legacy of the charity and its place in the charity landscape.

**Future Plans:**

- Continue and strengthen advocacy and awareness raising work to support Palestinian human rights.
- Provide expertise and capacity building support to other organisations working to provide humanitarian aid for Palestinians in need.
- Continue to challenge the actions of the anti-Palestinian lobby and help improve the environment for Palestine focused organisations.

**FINANCIAL REVIEW**

**Income**

Interpal's total income for 2021 amounted to £194,053 (2020: £2,550,810); a significant decrease of income from the previous year can be attributed to the loss of banking facilities in May 2020.

**Expenditure**

The total amount expended in 2021 was £576,620 (2020: £6,766,692). The amount spent includes funds carried forward from the previous year.

In total, 99% of the total amount expended was allocated as part of our community development programme, (33%) operational support for charities in the West Bank and Gaza Strip; (67%) for charities in the UK.

All the indirect and overhead operational costs of the central function to ensure delivery of the charity's objectives have been apportioned to charitable and fundraising activities in proportion to the direct expenditure incurred (see notes 7 and 8).

**Reserves and Funds Carried Forward**

In line with the new Modus Operandi of the charity the reserves policy was revised to be aligned with planned changes to operational costs. The charity's financial records state that unrestricted funds of £153,397 are carried forward into 2022. The trustees are confident this ensures the charity as a going concern for more than 12 months.

**Restricted and Unrestricted Funds**

Interpal's income is best described as unrestricted funds, expendable at the discretion of the trustees in furtherance of the objects of the charity. Interpal has a system to record the specifics of the donations received; this is for administrative purposes in order to facilitate the proper dispensation of the moral obligations of the Trust, as well as the religious obligations of its donors.

**Going Concern**

The trustees have reviewed the organisation's financial position, level of reserves, financial and risk management and are satisfied that the funds available are sufficient for the year ahead. The trustees continued to implement the transition plan to safeguard the charity's beneficiaries and its legacy. This refocus and adapting of the charity on supporting Palestinians in need via its expertise and as a trusted source of information and support will ensure the continuity of the charity. The financial arrangements in place meet any immediate operational requirements and in line with the revised modus operandi there are



minimal projected costs in the future. The Board of Trustees continues to adopt the going concern basis in preparing the accounts.

#### **Statement of Trustees' Responsibilities in Relation to the Financial Statements**

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the income and expenditure of the charity for that period. In preparing these financial statements, the Trustees are required to:

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

The trustees are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

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



**Dr Essam Mustafa – Board of Trustees**

**Date: 24.10.2022**

## PALESTINIANS RELIEF AND DEVELOPMENT FUND – INTERPAL

### FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31st DECEMBER 2021

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## INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF PALESTINIANS RELIEF AND DEVELOPMENT FUND – INTERPAL

I report to the trustees on my examination of the accounts of Palestinians Relief and Development Fund – Interpal (the Trust) for the year ended 31<sup>st</sup> December 2021, which are set out on pages 10 to 22.

### Responsibilities and basis of report

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

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

### Independent examiner's statement

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

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

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

Signed:



Adeel Akram FCA  
Chartered Accountant  
413 Lea Bridge Road  
London E10 7EA

Date: 24/10/2022

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021**

	Notes	2021 (£)	2020 (£)
<b>Income from:</b>			
Donations	3	194,053	2,550,681
Investments	4	-	129
		-----	-----
<b>Total income</b>		<b>194,053</b>	<b>2,550,810</b>
		=====	=====
<b>Expenditure on:</b>			
Raising funds	5	4,582	69,290
Charitable activities	6	572,038	6,697,402
		-----	-----
<b>Total expenditure</b>		<b>576,620</b>	<b>6,766,692</b>
		=====	=====
<b>Net expenditure</b>		<b>(382,567)</b>	<b>(4,215,882)</b>
<b>Reconciliation of funds:</b>			
<b>Total funds brought forward</b>		<b>535,964</b>	<b>4,751,846</b>
		-----	-----
<b>Total funds carried forward</b>		<b>153,397</b>	<b>535,964</b>
		=====	=====

There are no recognised gains and losses other than those passing through the statement of financial activities. All income and expenditure are derived from continuing activities.

The notes on pages 13-22 form an integral part of these financial statements.



## BALANCE SHEET AS AT 31<sup>st</sup> DECEMBER 2021

	Notes	2021 (£)	2020 (£)
<b>Fixed assets</b>			
Tangible assets	9	5,211	26,669
<b>Current assets</b>			
Debtors	10	188,131	590,595
Cash at bank and in hand		2,994	63,883
<b>Total current assets</b>		<b>191,125</b>	<b>654,478</b>
<b>Current liabilities</b>			
Creditors: amounts falling due within one year	11	(42,939)	(145,183)
<b>Net current assets</b>		<b>148,186</b>	<b>509,295</b>
<b>Net assets</b>		<b>153,397</b>	<b>535,964</b>
<b>Funds of the Charity</b>			
Unrestricted funds	12	153,397	535,964

The financial statements were approved by the Board of Trustees and signed on their behalf by:




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**Dr Essam Mustafa**

**Member of the Board of Trustees**

**Date: 24.10.2022**

## STATEMENT OF CASH FLOWS

### FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021

	Notes	2021 (£)	2020 (£)
Net cash used in operating activities	13	(60,889)	(1,735,211)
Cash flows from investing activities:			
Purchase of fixed assets		-	(1,332)
		-----	-----
Net cash used in investing activities		-	(1,332)
		=====	=====
Change in cash and cash equivalents in the year		(60,889)	(1,736,543)
Cash and cash equivalents brought forward		63,883	1,800,426
		-----	-----
Cash and cash equivalents carried forward	14	2,994	63,883
		=====	=====

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021

### 1. ACCOUNTING POLICIES

The principal accounting policies, all of which have been applied consistently throughout the year, are set out below.

#### a) Basis of preparation

The financial statements have been prepared under the historical cost convention and 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) - (Charities SORP FRS 102) (as updated through second edition - October 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

#### b) Public benefit entity

The charity constitutes a public benefit entity as defined by FRS 102.

#### c) Going concern

The Board of Trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern.

#### d) Fund accounting

Where specific donations and other income are received for a particular charitable purpose, these are allocated to a restricted fund and expenditure incurred for that purpose is applied against the fund. The charity had no restricted funds in either 2021 or 2020. Interpal's incoming resources are best described as unrestricted funds, expendable at the discretion of the trustees in furtherance of the objects of the charity. Interpal has set up a system to record the specifics of the donations received; this is for administrative purposes in order to facilitate the proper dispensation of the moral obligations of the Trust, as well as the religious obligations of its donors.

#### e) Income recognition

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

Donations and grants are recognised in the period in which the charity is entitled to receipts where the amount can be measured reliably. The income from charitable and fundraising activities are shown gross with the associated costs included in expenditure.

Gifts in kind such as fixed assets donated to the charity are recognised as donations and are included at the value to the charity where this can be quantified.

Investment profits on funds held on deposits are included when receivable and the amount can be measured reliably by the charity; this is normally upon the notification of the profit paid by the bank.

Government grants in relation to Coronavirus Job Retention Scheme (CJRS) and grants from local authorities are recognised when the grant proceeds are received or receivable.

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31st DECEMBER 2021

### Note 1 Continued:

#### f) Volunteers and other donated services

The charity has not received any donated services and facilities during the year. The value of the time and services provided by volunteers is not incorporated into these financial statements in accordance with the Charities SORP FRS 102.

#### g) Expenditure recognition

Expenditure is recognised as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on accrual basis. Funds expended are allocated to the particular activity where the cost relates directly to that activity. However, the indirect and overhead costs of the central function including the operational and support costs have been apportioned to the charitable and fundraising activities in proportion to the direct expenditure incurred. Expenditure incurred on raising funds relates to the costs expended on attracting donations and other fundraising costs including printing, mailing and donation processing charges. Charitable expenditure comprises of those costs incurred by the charity in the delivery of its aid programme for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

#### h) Tangible fixed assets

Tangible fixed assets costing more than £200 are capitalised and included at cost, including any incidental expenses of acquisition. Depreciation is provided, after taking account of any grants receivable, at rates calculated to write off the cost or valuation of each asset to its estimated residual value on a reducing balance basis over the expected useful life, as follows:

Fixtures, fittings and equipment	25% per annum on reducing balance basis
Overseas Assets	10%-25% per annum on reducing balance basis

#### i) Taxation

As a registered charity there is no liability to tax. Irrecoverable VAT is not analysed separately and is charged to the statement of financial activities when the expenditure to which it related is incurred and is allocated as part of the expenditure to which it relates. Tax recovered from voluntary income received under gift aid is recognised when the related income is receivable.

#### j) Pension scheme

The charity operates a defined contribution scheme. Contributions to the scheme are charged to the statement of financial activities as incurred.

#### k) Foreign currencies

Transactions in foreign currencies are translated at the rate of exchange prevailing at the time of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated into sterling at the rate of exchange prevailing at the balance sheet date. All differences are taken to the statement of financial activities.

#### l) Operating leases

Rentals payable under operating leases are charged to the statement of financial activities as incurred over the term of the lease.

## **NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021**

### **Note 1 Continued**

#### **m) Debtors**

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

#### **n) Cash at bank and in hand**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

#### **o) Creditors and provisions**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

#### **p) Financial instruments**

The trust 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.



## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021

### 2. CRITICAL ACCOUNTING JUDGEMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

Preparation of the financial statements requires management to make significant judgements and estimates. There are no significant judgements and estimates in the financial statements.

### 3. INCOME FROM DONATIONS

	2021 (£)	2020 (£)
Donations	88,755	2,200,429
Covid-19 Support Grants	-	229,054
Gift Aid tax claims	-	121,198
Other Income	105,298	-
	-----	-----
	<b>194,053</b>	<b>2,550,681</b>
	=====	=====

### 4. INCOME FROM INVESTMENTS

	2021 (£)	2020 (£)
Bank deposit profit	-	129
	-----	-----
	<b>-</b>	<b>129</b>
	=====	=====

### 5. EXPENDITURE ON RAISING FUNDS

	2021 (£)	2020 (£)
Printing, Design & Postage	641	18,682
Fundraising Events	428	40,049
Donations Processing Charges	43	120
Operational, Support & Staff Costs	3,470	10,439
	-----	-----
	<b>4,582</b>	<b>69,290</b>
	=====	=====



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021**

**6. EXPENDITURE ON CHARITABLE ACTIVITIES**

**Analysis by area\***

	Project Costs	Operational, Support & Staff Costs	2021	2020
			Total	Total
	£	£	£	£
West Bank & Gaza	45,735	142,749	188,484	4,291,502
Jordan	-	-	-	1,029,972
Lebanon	-	-	-	1,219,419
UK & other grants	93,068	290,486	383,554	156,509
	-----	-----	-----	-----
	<b>138,803</b>	<b>433,235</b>	<b>572,038</b>	<b>6,697,402</b>
	=====	=====	=====	=====

**Analysis by field\*\***

	Project Costs	Operational, Support & Staff Costs	2021	2020
			Total	Total
	£	£	£	£
Humanitarian Aid	-	-	-	4,170,999
Medical Aid	-	-	-	197,267
Advancement of Education	-	-	-	129,568
Community Development	138,376	431,899	570,275	2,152,414
Advocacy and Awareness	427	1,336	1,763	47,154
	-----	-----	-----	-----
	<b>138,803</b>	<b>433,235</b>	<b>572,038</b>	<b>6,697,402</b>
	=====	=====	=====	=====

\*The charity has developed a delivery mechanism which includes working with strategic and trust partners in its areas of operation. All partner charities are chosen subject to due diligence procedures and regular monitoring in line with Interpal's Operations Manual. Due to Interpal's unique position, to protect partner charities their names are not disclosed.

\*\***Humanitarian Aid:** provision of relief and emergency including financial assistance through the financial assistance and seasonal support during the Ramadan and Qurbani periods; **Advancement of Education:** involves the sponsorship of needy students and grants to educational institutions and projects; **Medical Aid:** includes the provision of medical supplies, equipment and subsidies for treatment costs; **Community Development:** includes community initiatives such as capacity building for organisations, job creation and vocational programmes; **Advocacy & Awareness:** involves various events or campaigns throughout the UK to raise awareness about the humanitarian crisis affecting Palestinians.

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021

## 7. OPERATIONAL AND SUPPORT COSTS

	2021 (£)	2020 (£)
IT costs	42	25,073
Premises rentals and overheads	130,519	181,719
Outsourced support services	8,891	17,543
Motor and travel expenses	26	6,474
Depreciation	1,737	13,769
Exchange loss	2,846	2,227
Accountancy fee	2,000	11,420
Auditor's remuneration	-	6,500
Independent examination fee	1,500	-
Trustees' travel & subsistence	-	1,047
Loss on disposal of fixed assets	19,721	-
	-----	-----
	<b>167,282</b>	<b>265,772</b>
	=====	=====

## ALLOCATION OF OPERATIONAL AND SUPPORT COSTS

These charitable operations and support costs refer to funds expended to deliver aid programmes and fulfil the objectives of the charity. These include central function costs and have been apportioned to charitable and fundraising activities in proportion to the direct expenditure incurred.

## 8. STAFF COSTS

	2021 (£)	2020 (£)
Staff Wages & Salaries	244,309	690,490
Staff Training and Welfare	-	174
Employer's National Insurance Contributions	17,246	50,053
Pension Costs	7,868	12,945
	-----	-----
	<b>269,423</b>	<b>753,662</b>
	=====	=====

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021

### Note 8 Continued:

#### ANALYSIS OF STAFF COSTS

Staff by Department	2021	2020
	No.	No.
Fundraising & PR	2	17
Operational & Support	8	17
	-----	-----
	10	34
	====	====

The average number of employees during the year was 10 (2020 - 34). No employees had emoluments over £60,000 during the year (2020 - None).

The remuneration and benefits received by the key management personnel during the year amounted to £108,985 (2020 - £193,744). This included salaries and pension costs payable to the Executive Manager and three (2020 –six) senior staff responsible for the operational delivery of the aid programmes and the fundraising.

These costs have been allocated to the charitable aid programmes and fundraising activities on the basis of the proportion of direct expenditure incurred.

# NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021

## 9. TANGIBLE FIXED ASSETS

	Fixtures, Fittings & Equipment (£)
<b>Cost</b>	
At 1 <sup>st</sup> January 2021	307,146
Disposals	(287,202)
	-----
<b>At 31<sup>st</sup> December 2021</b>	<b>19,944</b>
	=====
<b>Depreciation</b>	
At 1 <sup>st</sup> January 2021	280,477
Charge for the year	1,737
Disposals	(267,481)
	-----
<b>At 31<sup>st</sup> December 2021</b>	<b>14,733</b>
	=====
<b>Net Book Value</b>	
At 31 <sup>st</sup> December 2021	5,211
	=====
At 31 <sup>st</sup> December 2020	26,669
	=====

## 10. DEBTORS

	2021 (£)	2020 (£)
Prepayments	-	6,969
Other Debtors	165,046	446,086
Allocated funds for the field	23,085	137,540
	-----	-----
	<b>188,131</b>	<b>590,595</b>
	=====	=====

Allocated Funds for the Field are funds which have been securely delivered to trust partners to be expended in due course in accordance with the trustees' wishes as per the decision making process.

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021**

**11. CREDITORS: amounts falling due within one year**

	2021 (£)	2020 (£)
Other taxes & social security	1,014	12,590
Accruals	17,600	15,107
Other creditors	24,325	117,486
	-----	-----
	<b>42,939</b>	<b>145,183</b>
	=====	=====

**12. RECONCILIATION OF MOVEMENTS ON UNRESTRICTED FUNDS**

	2021 (£)	2020 (£)
Total funds brought forward	535,964	4,751,846
Income	194,053	2,550,810
Expenditure	(576,620)	(6,766,692)
	-----	-----
<b>Total funds carried forward</b>	<b>153,397</b>	<b>535,964</b>
	=====	=====

**13. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2021 (£)	2020 (£)
Net expenditure	(382,567)	(4,215,882)
Depreciation	1,737	13,769
Decrease in debtors	402,464	2,492,922
Decrease in creditors	(102,244)	(26,020)
Loss on disposal of fixed assets	19,721	-
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<b>Net cash used in operating activities</b>	<b>(60,889)</b>	<b>(1,735,211)</b>
	=====	=====

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>st</sup> DECEMBER 2021**

**14. ANALYSIS OF CHANGE IN NET FUNDS**

	At 1 <sup>st</sup> January 2021 (£)	Cash flow movement (£)	At 31 <sup>st</sup> December 2021 (£)
Cash at bank and in hand	63,883	(60,889)	2,994
<b>Change in net funds</b>	<b>63,883</b>	<b>(60,889)</b>	<b>2,994</b>
	=====	=====	=====

**15. RELATED PARTY TANS ACTIONS AND TRUSTEES' REMUNERATION**

The trustees received no emoluments during 2021 (2020 - £nil). During the year £nil (2020 – £1,047) was incurred for all trustees' telephone, travel and subsistence, either by direct payment or reimbursement. There were no other related party transactions.

**16. COMMITMENTS UNDER OPERATING LEASES**

Total future minimum rentals payable under non-cancellable operating leases are as follows:

	Land and Buildings	
	2021 (£)	2020(£)
i) Not later than 1 year	21,758	71,811
ii) Later than 1 year and not later than 5 years	-	52,014
	-----	-----
	<b>21,758</b>	<b>123,825</b>
	=====	=====