



Company Registration No. 04383155 (England and Wales)
Registered charity number: 1097623

ACTION AROUND BETHLEHEM CHILDREN WITH DISABILITY

**DIRECTORS' AND TRUSTEES' REPORT
AND FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 31 DECEMBER 2020



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REPORT OF THE TRUSTEES **FOR THE YEAR ENDED 31 DECEMBER 2020**

The trustees, who are also directors of the charity for the purposes of the Companies Act, present their report and financial statements for the year ended 31 December 2020. These are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, and the Charities SORP (FRS 102) Revised – 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

Objectives and activities

Action around Bethlehem Children with Disability's main aim is to support the non-discriminatory delivery of accessible, appropriate, affordable, and high calibre holistic rehabilitation for every child with disabilities and support for their family. Our activities include but are not restricted to:

- championing the provision of **holistic rehabilitation at a grassroots level** delivered through local organisations that already exist (such as UNWRA health centres),
- **empowering Palestinian therapists**, supporting their professional development with hands-on training to enhance their theoretical teaching,
- guiding the management of the centres and entities with which we work, **to become ultimately self-sufficient**, and
- educating local communities about disabilities and offering support in schools to help **break down associated taboos**, nurturing a generation attuned to accessibility and inclusivity.

This is in accordance with Action around Bethlehem Children with Disability's Declaration of Trust dated 16 December 1986 which states that "the objects of the charity are to promote the relief and rehabilitation of physically, mentally or multi handicapped persons from the West Bank and the Gaza Strip by the establishment of residential facilities, vocational training centres, paramedical training, clinical or diagnostic assessment, therapeutic educational programmes or other services relevant to the needs of such disabled persons and their families including the manufacture and provision of aids and equipment."

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

Achievements and performance

Action around Bethlehem Children with Disability (hereafter referred to as "ABCD") works closely with five local partners:-

1. The Bethlehem Arab Society for Rehabilitation (BASR),
2. The Sheepfold in Beit Sahour,
3. The Centre for Rehabilitation in Jalazone Refugee Camp,
4. The Centre for Rehabilitation in Nour Shams Refugee Camp, and
5. The Centre for Rehabilitation in Al Arroub Refugee Camp.



Following the statement of the general current situation below, each of these five projects will be considered in turn, detailing achievements, problems and performance during 2020.

2020 has been a challenging year for ABCD with all aspects of our operations in both the UK and Palestine being affected by the Covid 19 pandemic. As in so many walks of life there have been some minus points, some plus points and some changes that will probably become permanent, for example ABCD Trustee meetings held via Zoom.

ABCD is reliant on raising funds in the UK for a major part of our income. As a result of the restrictions imposed through Covid 19 ABCD has been unable to raise funds through live activities or events in 2020. Also our major sponsor was compelled to suspend their support. As a result, our income stream was substantially reduced. We have, however, over the past year reacted accordingly and have increased our activities on different social media platforms, including the introduction of a number of online fundraising initiatives. The most significant – and the most difficult of these was the launch of Pal Art, an online auction of works of art that will culminate in a live auction in the autumn of 2021, when we hope the effects of the pandemic will have passed. We also ran two Quizzes and a “Bike to Bethlehem” challenge.

Covid 19 has also seriously affected our partners in Palestine. We have been unable to arrange any field visits due to travel restrictions. The rehabilitation centres funded by ABCD in three refugee camps have had to close for two substantial stretches. However, ABCD's Project Manager Trustee, Dr Firas Sarhan, has kept in regular touch with all of ABCD's partners through Zoom, Skype and Facetime and has created a Facebook group called Telerehabilitation in Palestine (TIP) which enables therapies to be delivered over the internet, allowing children and their families to interact with therapists remotely. TIP is also used to assess children, allowing their families to explain their condition and living difficulties and therefore deliver vital advice and treatment methods.

The general situation in the West Bank is grave: there is limited availability to a vaccine in sight and we expect economic recovery from Covid 19 will take longer than in the UK. The Palestine Marathon which we had hoped to attend in force as a major fundraising event for 2021 will not now happen. However one very bright star in ABCD's year has been the gift by artist and philanthropist Banksy of one of his paintings, which sold at Sotheby's for £2.2M in July. Although the major part of these funds was earmarked by Banksy to create a High Acute Stroke Unit (HASU) at The Bethlehem Arab Society for Rehabilitation, Banksy has generously allocated £199,000 specifically for ABCD projects of our choice. This unexpected gift has enabled us to initiate projects which were previously only dreams. We have during the latter part of this year financed a much-needed Sensory Room for the Rehabilitation Centre in Al Arroub Refugee Camp and provided vital funding for a purpose-equipped minibus for the Rehabilitation Centre in Nur Shams Refugee Camp. Further plans in progress are to build and equip a sensory garden as part of Jalazone Rehabilitation Centre and to fund the rebuilding of the second floor in the rehabilitation centre in Al Arroub Refugee Camp – these will be completed in 2021.

1. The Bethlehem Arab Society for Rehabilitation (BASR)

ABCD continues to support the work of our original and long-term partner the Bethlehem Arab Society for Rehabilitation (BASR). The BASR was established in 1960 to bring relief and rehabilitation to disabled persons in the West Bank and Gaza Strip. It is today one of the major rehabilitation hospitals in Palestine providing comprehensive medical rehabilitation services to beneficiaries in the South West region of Palestine.

ABCD has two major ongoing projects with the BASR – the **Individual Needs Programme** and the **Music Therapy Programme**.

ABCD's Individual Needs Programme continues to provide funds for essential technical assistance such as wheelchairs, walking aids, medical boots, made-to-measure supports for backs and other joints; also hearings aids, eyeglasses, transport for treatment, short term rehabilitation therapy sessions, corrective surgery and home modifications. These needs are identified, assessed and referred to us by BASR's Community Based (CBR) Outreach Team. This multi-disciplined team of professionals and health workers operate through local community centres, schools and directly with families - stretching deep by visiting homes in remote rural areas in the Greater Bethlehem and Hebron regions.



This programme has suffered severe disruption during 2020 due to Covid restrictions – but despite this there have been times when the Outreach Team have been able to visit, advise and provide necessary specialist equipment to individual families. Unfortunately regular screening sessions to identify auditory, visual and speech disabilities in the schools and community centres have been suspended for long periods during the year. We look forward to resuming this vital service as soon as possible.

ABCD takes a personal interest not only in the children with disabilities whom we are privileged to help fund with individual needs but also their families who are very often living in extremely difficult circumstances.

The **Music Therapy Programme** has been on hold for much of 2020 because, due to Covid 19, access to the West Bank has not been possible for visiting or local therapists. However, ABCD continues to sponsor the salary of a music facilitator (a member of the BASR Mental Health Team) whose work is monitored and guided by ABCD Trustee Canon Claire Tillotson. We look forward to moving this important programme forward in 2021 and bringing relief to many more traumatised and autistic children in the Greater Bethlehem and Hebron area.

2. The Sheepfold

A centre for children with severe disabilities in Beit Sahour, founded in 1992. ABCD provides regular funds for children's individual treatment programmes in this small centre of excellence. This specialised centre in Beit Sahour which caters for children with severe disabilities was founded in 1992 by Mary Rewers. ABCD has continued to provide regular funds for children's individual treatment programmes in this small centre of excellence. Although The Sheepfold has been badly affected by the restrictions caused by the pandemic in 2020, Mary and her team have maintained their high level of care for these vulnerable children.

ABCD funded Rehabilitation Centres in Jalazone, Nur Shams and Al Arroub Refugee Camps

The rehabilitation centres in the three refugee camps funded by ABCD: Jalazone, Nur Shams and Al Arroub have all been and continue to be severely affected by the pandemic. For much of the year the centres have had to close their doors for hands-on treatment but ABCD Trustee and Project Manager Dr. Firas Sarhan is in touch on a day to day basis and reports that the local committees and therapists have worked tirelessly throughout to ensure no child goes without the help needed. Reacting to the crisis very quickly, Dr Sarhan put into place with the centre managers and staff a new technique to develop Telerehabilitation in Palestine which, as described earlier, is the delivery of therapies over telecommunication networks and the internet – allowing children and their families to interact remotely.

3. The Centre for Rehabilitation in Jalazone Refugee Camp

Jalazone refugee camp lies on the outskirts of Ramallah. There are circa 15,000 residents in Jalazone Camp (originally built to house 3,000) of whom one third are under 18. Unemployment is running at 60%. There are large numbers of residents with cognitive and physical problems, some congenital (autism is a recently determined and increasingly diagnosed problem). Many children are affected by the reality of living in close proximity to Beit El Settlement.

Despite the current situation the aims and objectives of the centre remain the same – that is the continuation and expansion of the rehabilitation disciplines to provide a holistic approach which includes physiotherapy, occupational therapy, speech and language therapy, special education, play therapy and family counselling. ABCD has continued to sponsor the salaries of three of the paramedical team.



4. The Centre for Rehabilitation in Nur Shams Refugee Camp

Located close to Tulkarem and approximately 1.5 hours north of Ramallah, Nur Shams houses over 10,500 residents (built for 500). Again unemployment is around 60% and there are between 400 and 500 disabled people in the Camp, a large percentage of whom are children.

As with Jalazone –the aims and objectives of the centre in Nur Shams rehabilitation centre remain the same – providing a holistic approach to disability. ABCD has continued to sponsor the salaries of three of the paramedical staff. Our staff development programme in all camps will resume as soon as possible.

As mentioned above – through the generosity of Banksy’s gift - ABCD has been able to provide the Nur Shams Rehabilitation Centre with a purpose equipped minibus enabling the centre to expand its area of help into the wider community.

The centres in Jalazone and Nur Shams camps have worked in close collaboration over the past 5 years. They are both now recognised as centres of excellence for rehabilitation throughout the area.

5. The Centre for Rehabilitation Al Arroub Camp

Al Arroub Refugee Camp is located in the southern part of the West Bank between Bethlehem and Hebron. As with other camps in the West Bank, Arroub is characterized by high unemployment, overcrowding and poor living conditions. Many refugees continue to live in substandard shelters. The sewerage and storm-water network is in need of rehabilitation and contributes to flooding in some parts of the camp during the winter months.

In 2019 ABCD was approached by **Al Arroub Refugee Camp Rehabilitation Centre** for help. They have become our latest partner. The centre had been closed for the past five years due to lack of funds with the building sinking into disrepair. During the year ABCD’s Project Manager Dr Firas Sarhan has collaborated closely with the Manager of the Centre, Ibrahim Sabatin, and ABCD’s Field Advisor, Manar Jaber, to draw up a list of needs and costs. ABCD has been able to fund the purchase of basic physiotherapy equipment and has helped the local community with redecoration and reconstruction to create a more therapeutic space. A physiotherapist, play therapist and speech therapist are now working at the centre on a voluntary basis. Our plans for the future are: to assist funding the salaries: to build up a child fund, similar to our other two camp projects and to develop communication channels for the centre to share experiences with Jalazone, Nur Shams and BASR rehabilitation centres.

The centres in all three camps work very closely with each other and when possible will resume engaging in greater collaboration with other local clinics, such as the rehabilitation centre in Jenin, and some international charities. School screenings which have reached over 2,000 children will continue when allowed.

ABCD’s support has become even more vital with the recent drastic reduction of funds from UNWRA – United Nations Welfare Relief Association.

Financial review

Our income for the year was £306,602 (2019: £135,268).

Expenditure at £180,246 was higher than last year (2019: £131,346).

The loss on revaluation of investments was £2,163, FX loss was £41, and interest income £469.

This resulted in a surplus of £124,621 (2019: surplus of £7,912).

Reserves policy

ABCD’s reserves policy, developed from 2016 year end, specifies that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between eight and ten months’ budgeted expenditure in accordance with Charity Commission guidelines. The trustees consider that reserves



at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised.

In moving to the new policy, the trustees recognise that reserves at the time were above the levels intended by the new reserves policy. Subsequent plans and strategies included measures to bring the reserves in line with the policy. While most of the measures were executed on, some circumstances were beyond ABCD's control.

As COVID-19 pandemic began early 2020, ABCD reconsidered its expenses and reduced them in a number of areas based on a conservative expectation of a sharp drop in donations. While one of the significant donors was forced to stop its recurring donations to the charity, ABCD was able to raise funds elsewhere to finish the year in a much stronger position than anticipated at the beginning of 2020. Towards the end of the year, ABCD was also informed that the significant donor was in a position to restart its donations as well.

Furthermore, ABCD was also fortunate to have been approached to become an agent for supporting the development of BASR Stroke Unit. As part of the arrangement between the donor in this transaction, BASR and ABCD, the charity also received a very generous donation that allows it to execute some one-off actions in promoting its goals.

Plans for the future

Over the last 30 years ABCD has supported BASR with more than £3 million of funding. With the extension of the work to more isolated areas our target is to reach more needy children with disabilities, giving them quality of life and hope for the future. Although this intended expansion has been badly hit during 2020 – our future target remains the same.

To achieve this ABCD will continue in 2021 to work with BASR's Community Based Outreach Team through our **Individual Needs Programme**.

ABCD will continue with the **Music Therapy Programme** in 2021 by supporting and further training a member of the existing staff at the BASR to become a Music Facilitator, whose work will continue to be monitored and guided by ABCD Trustee Canon Claire Tillotson. It remains impossible at present to arrange short term placements from the Guildhall School of Music and Drama.

We look forward to moving this important programme forward in 2021 and our plans remain to bring music therapy to Jalazone and Nur Shams and Al Arroub refugee camps when conditions there permit.

In **Jalazone and Nour Shams Camps**, ABCD is committed to further supporting the professional development of the staff at the centres and broadening the possibilities of holistic rehabilitation. ABCD's five year commitment now in its fourth year will continue its sponsorship of staff salaries, the funding of training programmes for staff development, which will be seen through greater collaboration with Bethlehem University, and supporting their Child Fund to supply individual needs for children. ABCD will support the centres towards sustainability and the diversification of funds.

ABCD is committed to furthering its support to **Al Arroub Refugee Camp Rehabilitation Centre** enabling them to offer subsidised high calibre support shaped to the specific needs of their children with disabilities and their families. Furthermore, it will encourage other international organisations to invest in the centre, broadening their income base and collaborative relations. ABCD plans to fund the rebuilding and refurbishment of the second floor of this centre as part of our generous donation from Banksy.

We are also investigating the feasibility of installing a sensory room at the Dahryah Community Centre near Hebron.



Reference and administrative details

Registered charity number	1097623
Company number	04383155
Registered office	Dovecot House Winchester Road Goodworth Clatford Hampshire SP11 7HN

Our advisers

Independent Examiner	BRC Accountants Aldwych House, Winchester Street Andover SP10 2EA
Bankers	Lloyds TSB Bank PLC 3 St Georges Road Wimbledon London SW19 4DR Shawbrook Bank Ltd. Brentwood CM13 3BE

Directors and trustees

The directors of the charitable company (the charity) are its trustees for the purpose of charity law. The trustees and officers serving during the year and since the year end were as follows:

Val Jourdan MBE
Lara Madge
Bassam Aburdene
Canon Claire Tillotson GLCM (Hons)
Jane Lavers MCSP - resigned 2.01.20
Dr. Firas Sarhan
Anthony Glaister FCI Arb
Alastair Grahame Harris FCCA
The Reverend Canon Daniel Burton
Carol Godsmark
Alison Driscoll

Administrator

Katie James

Hon. Treasurer

Alexander Ilkun, ACMA, CGMA



Structure, Governance and Management

Organisational structure

The Board of Trustees meets at least twice a year to review activities and determine policy. During the year in question the Board met four times. Appropriate powers are delegated to committees, namely the Finance Committee, the Fundraising Committee and the Communications Team. These committees are guided by their relevant terms of reference which are reviewed annually.

The day-to-day management of the charity is the responsibility of the Administrator, in conjunction with the Chair, Project Manager, and Field Advisory Board. Regular field visits maintain an accountability of funds and ensure that the agreed policies of the charity are implemented satisfactorily. The trustees give their time and skills on a voluntary basis. The charity is not dependent upon the services of outside volunteers. The work and responsibilities undertaken by the trustees of ABCD and in particular the expertise of the Chair, the Field Advisor and the Honorary Treasurer are all offered free of any remuneration.

Governing document

ABCD was originally established as a charitable organisation in 1986. It was incorporated as a company limited by guarantee on 27 February 2002 and registered as a charity on 21 May 2003. The company was established under a Memorandum of Association which established its objects and powers and is governed under its Articles of Association.

Recruitment and appointment of trustees

The directors of the charity are also charity trustees for the purpose of charity law and under the company's Articles. Unless otherwise determined by the charity in General Meeting the number of trustees shall not be less than two and not more than 20. The charity may actively recruit trustees and ask supporters who show an interest in the charity's work and who have skills necessary to promote the work, to consider joining. Current members have a range of skills which enhance the objectives of the charity, including financial expertise, fundraising experience, medical skills, especially in the field of rehabilitation, communications, and experience of life in the West Bank and Gaza. All of the trustees are members of the company and, in the event of the company being wound up, members are required to contribute an amount not exceeding £1. None of the trustees has any beneficial interest in the company.

Trustee induction

The trustees receive documents relating to the rules and obligations of trustees as set out by the Charity Commission.

Risk management

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place and are being regularly reviewed to mitigate exposure to the major risks.

This report was approved by the Board of Directors and Trustees and signed on its behalf:-

Val Jourdan
Chair of Trustees
July 19, 2021



INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF ACTION AROUND BETHLEHEM CHILDREN WITH DISABILITY

I report to the charity trustees on my examination of accounts of the company ended 31st December 2020.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ACCA, which is one of the listed bodies.

I have completed my examination. I confirm that no 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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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.

Jacqui Taylor

Date: 04/08/2021

Name: Jacqueline Taylor FCCA

Address: BRC Accountants
Aldwych House
Winchester Street
Andover
Hampshire
SP10 2EA

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 DECEMBER 2020

SUMMARY INCOME AND EXPENDITURE ACCOUNT

		2020			2019
	Notes	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
INCOME					
Donations	2	286,707.27	7,000.00	293,707.27	91,796.20
Charitable activities	3	12,894.43	0.00	12,894.43	43,472.02
Total income		299,601.70	7,000.00	306,601.70	135,268.22
EXPENDITURE					
Raising funds		2,348.56	0.00	2,348.56	6,612.61
Charitable activities	4	170,702.22	7,195.50	177,897.72	124,733.53
Total expenditure		173,050.78	7,195.50	180,246.28	131,346.14
Interest income		468.92	0.00	468.92	199.02
Losses on sale of investments		(2,162.87)	0.00	(2,162.87)	0.00
Net income (expenditure)		124,856.97	(195.50)	124,661.47	4,121.10
Other recognised gains/(losses)					
Gains/(losses) on revaluation of investments		0.00	0.00	0.00	3,790.77
FX Gain/(Loss)		(40.95)	0.00	(40.95)	0.00
NET MOVEMENT IN FUNDS		124,816.02	(195.50)	124,620.52	7,911.87
RECONCILIATION OF FUNDS					
Total funds brought forward		128,485.38	195.50	128,680.88	120,769.01
TOTAL FUNDS C/F		253,301.40	0.00	253,301.40	128,680.88

The Statement of Financial Activities includes all gains and losses in the year. All income and expenditure derive from continuing activities.

The notes on pages 13 to 16 form part of these financial statements.

BALANCE SHEET AT 31 DECEMBER 2020

	Notes	2020		2019	
		Total Funds		Total Funds	
		£	£	£	£
Fixed assets					
Investments	6		0.00		25,980.58
Current assets					
Stock		690.00		694.60	
Debtors	7	2,287.25		2,518.44	
Cash at bank and in hand		137,679.16		101,487.26	
Agent's account		1,079,786.41		0.00	
			1,220,442.82		104,700.30
Creditors: amounts falling due within one year	8	967,141.42		1,000.00	
Net current assets			253,301.40		129,680.88
Creditors: amounts falling due beyond one year	8	0.00		1,000.00	
Net assets			253,301.40		128,680.88
Funds of the charity					
Restricted funds	9, 10		0.00		195.50
Unrestricted funds					
Unrestricted income funds	10	253,301.40		115,263.63	
Revaluation reserve	10	0.00		13,221.75	
			253,301.40		128,485.38
Total charity funds			253,301.40		128,680.88

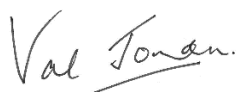
The Charity was entitled to exemption from audit under section 477 of the Companies Act 2006.

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

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

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

The financial statements were approved by the Board of Directors and Trustees on 19 July 2021 and were signed on its behalf by:-



Val Jourdan
Chair of Trustees
Company Registration Number: 04383155

The notes on pages 13 to 16 form part of these financial statements.



NOTES TO THE FINANCIAL ACTIVITIES **FOR THE YEAR ENDED 31 DECEMBER 2020**

1. Accounting policies

1.1 General information

The charitable company is an individual private charity limited by guarantee incorporated in England and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charitable company in the event of liquidation.

The address of its registered office is: Dovecote House, Winchester Road, Goodworth Clatford, Hampshire, SP11 7HN

1.2 Basis of preparation

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Action around Bethlehem Children with Disability 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.

1.3 Stock and debtors

Stock is valued at the lower of cost and net relisable value

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

1.4 Income recognition

Voluntary income and donations are included in incoming resources as income in the accounting period when they are receivable, except where the donor specifies that they should be used for a specific period. The income from fundraising ventures is shown gross with the associated costs including fundraising costs.

1.5 Expenditure recognition

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered. Expenditure directly attributable to any specific activities has been included in these cost activities. Where costs are attributable to more than one activity they have been apportioned across categories on a basis consistent with the use of these resources.

1.6 Investments

Fixed asset investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

1.7 Foreign currency translation

US Dollar balances have been converted into sterling at the prevailing rate of exchange as at the balance sheet date. Should dollars not be physically changed into sterling, exchange balances are not realised and are the product of rate differences from one year to the next.

1.8 Fund accounting

Unrestricted funds 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.

Restricted funds are to be used in accordance with restrictions imposed by donors or are monies which have been raised by the charity for particular purposes.

2. Income from donations

2020			
	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Total funds</u>
	£	£	£
Donations and gifts	284,107.27	-	284,107.27
Administrative	-	7,000.00	7,000.00
Legacies	2,600.00	-	2,600.00
	286,707.27	7,000.00	293,707.27

2019			
	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Total funds</u>
	£	£	£
Donations and gifts	54,939.70	1,106.50	56,046.20
Administrative	-	30,750.00	30,750.00
Legacies	5,000.00	-	5,000.00
	59,939.70	31,856.50	91,796.20

3. Income from charitable activities

2020			
	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Total funds</u>
	£	£	£
Sale of cards and Merchandise	2,609.18	-	2,609.18
Events	10,285.25	-	10,285.25
	12,894.43	-	12,894.43

2019			
	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Total funds</u>
	£	£	£
Sale of cards and Merchandise	3,844.28	-	3,844.28
Events	39,627.74	-	39,627.74
	43,472.02	-	43,472.02

4. Expenditure on charitable activities

	2020			2019
	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Total funds</u>	<u>Total funds</u>
	£	£	£	£
Activities undertaken directly				
BASR	20,200.00	-	20,200.00	23,200.00
Mary Rewers (Within Reach)	4,920.00	-	4,920.00	4,920.00
Nour Shams and Jalazone Camps	103,268.87	-	103,268.87	32,939.69
Arroub	18,522.73	-	18,522.73	7,000.00
Music therapy	7,800.00	-	7,800.00	7,800.00
Music projects	1,974.36	-	1,974.36	5,795.04
Field trips	(286.17)	-	(286.17)	5,353.36
	156,399.79	-	156,399.79	87,008.09
Support costs				
Administrator's costs	4,445.69	2,695.39	7,141.08	23,344.65
Office and other costs	2,389.06	1,448.47	3,837.53	6,553.73
Publicity and social media costs	5,033.28	3,051.64	8,084.92	7,527.86
	11,868.03	7,195.50	19,063.53	37,426.24
Governance and compliance costs				
Accountancy	2,394.40	-	2,394.40	299.20
GDPR	40.00	-	40.00	-
Total expenditure on charitable activities	170,702.22	7,195.50	177,897.72	124,733.53

5. Trustees and employees

None of the trustees (or any persons connected with them) received any remuneration during the year, but were reimbursed a total of £256 travelling expenses incurred before the pandemic (2019: £1,871 travel expenses).

There was one employee during the year.

6. Fixed asset investments

	2020	2019
	£	£
Market value at January 1	25,980.58	22,189.81
Acquisitions at cost	0.00	0.00
Disposals at carrying value	(23,816.73)	0.00
Change in value during the year	(2,162.87)	3,790.77
Market value at December 31	0.00	25,980.58
Investments at fair value comprised:		
Open-Ended Investment Company Fund	0.00	25,980.58

7. Debtors

	<u>2020</u>	<u>2019</u>
	£	£
Income tax recoverable	2,287.25	2,465.12
Direct Debit reimbursement	0.00	53.32

8. Creditors

	<u>2020</u>	<u>2019</u>
	£	£
High Acute Stroke Unit at BASR	963,981.42	0.00
Friends of Camps		
Amounts falling due within one year	1,000.00	1,000.00
Amounts falling due beyond one year	0.00	1,000.00
Accrual - Independent examination	2,160.00	0.00

High Acute Stroke Unit is a liability ABCD has towards BASR in relation to discharging its obligations in its role as an agent pursuant to the agreement executed following a generous donation by Banksy of his painting. As per the agreement, ABCD is obliged to make the funds available to BASR following pre-agreed schedule and subject to the recipient complying with its side of the terms of the arrangement.

9. Restricted funds

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

	<u>Balance</u> <u>1 January</u> <u>2020</u>	<u>Incoming</u> <u>resources</u>	<u>Resources</u> <u>expended</u>	<u>Balance</u> <u>31 December</u> <u>2020</u>
	£	£	£	£
Activities undertaken directly				
Administrative	195.50	7,000.00	(7,195.50)	-

This is a fund originally set-up to cover the additional administrator's costs through a generous donation of trustee Bassam Aburdene. Some balance from this donation was still remaining at the end of 2018. Towards the end of 2018, the use of the fund was expanded to include the payments from Priory Foundation towards the running costs of the charity.

10. Analysis of net assets between funds

	2020		
	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Total funds</u>
	£	£	£
Funds balance at December 31, are represented by:			
Current assets	1,220,442.82	-	1,220,442.82
Current liabilities	967,141.42	-	967,141.42
Net assets	253,301.40	-	253,301.40
Unrealised gains included above:			
On investments	-	-	-
Reconciliation of movements in unrealised gains			
Unrealised gains at January 1, 2020	13,220.77	-	13,220.77
Net gains/(losses) on revaluation during the year	- 2,162.87	- -	2,162.87
Gains realised on sale of investments	- 11,057.90	- -	11,057.90
Unrealised gains at December 31, 2020	-	-	-

11. Limited liability

The charity is constituted as a company limited by guarantee. The liability of each member is limited to £1.