



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 2021**



## **CONTENTS**

---

	<b><u>Page</u></b>
Report of the trustees and directors	<b><u>3 - 9</u></b>
Independent examiner's report	<b><u>10</u></b>
Statement of financial activities	<b><u>11</u></b>
Balance sheet	<b><u>12</u></b>
Notes to the financial statements	<b><u>13 - 17</u></b>



## **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 DECEMBER 2021**

---

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 2021. 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 in Palestine:-

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 2021.

2021 has yet again 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 some ABCD Trustee meetings will continue to be 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 once again it has been necessary to curtail some of our anticipated live fundraising events 2021. As a result, our income stream was reduced. We have, however continued to increase our activities on different social media platforms. We were unfortunately unable to hold a reception for our online art auction Pal Art which we hope now to do in 2022, and it was also deemed imprudent to hold our much loved and well attended Carol Concert in December however, three noble and energetic Trustees walked the 3 Yorkshire Peaks on an exceedingly hot day in July – raising over £10K.

Covid 19 has also continued to affect our partners in Palestine. To date 60% of the Palestinian population have had one or two doses of the vaccine, the third booster vaccination is not yet available. Treatment programmes for all ABCD's local partners have been severely curtailed to comply with local Covid advice and restrictions.

We have been unable to arrange any field visits this past year due to travel restrictions 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 online, allowing children and their families to interact with therapists remotely. TIP is also used to assess children, allowing families to explain their condition and living difficulties and therefore get vital help and advice on treatment methods.

### **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 - visiting homes in remote rural areas in the Greater Bethlehem and Hebron regions. ABCD has an ongoing commitment to this programme with our contract being renewed annually – payments are sent quarterly and are subject to receiving monthly progress reports.

This programme has continued to suffer disruption during 2021 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 2021, 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 plan to move this important programme forward in 2022 and bring relief to many more traumatised and autistic children in the Greater Bethlehem and Hebron area.

## **2. The Sheepfold**

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 2021, Mary and her team have maintained their high level of care for these vulnerable children.

## **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's annual commitment includes sponsorship of the salaries of three of the paramedical team, funds to enhance their Child Fund – a fund set up to provide individual needs for the children and families attending the centre, and a fund specifically to be used for training purposes to enhance and develop professional skills of the staff.

During the 2021 ABCD provided funds to create a much needed indoor garden that will allow children to engage in activities that will lead to effective rehabilitation.

## **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, plus provide funds to enhance the Child Fund for individual children's special needs together with the staff development programme..

The purpose equipped minibus ABCD was able to fund last year through an exceptionally generous donor has enabled 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.

**Al Arroub Refugee Camp Rehabilitation Centre** has become the latest partner in the ABCD family. The experience we have gained in the past seven years through setting up the rehabilitation centres in Jalazone and Nour Shams refugee camps has given us confidence that we have the correct recipe for success. The centre reopened in late 2019 having been closed for five years due to lack of funds with the building sinking into disrepair. ABCD advised and funded the reconstruction and the equipping of the centre and we are now committed to regularly assisting the funding of salaries: the building up of a child fund, funding training opportunities for the professional staff, similar to our other two camp projects.

During 2021 ABCD has provided funds for a sensory room which is now complete and in late 2021 the rebuilding and refurbishment of the second floor to create an indoor garden for children with disabilities together with a room for families to meet up to share experiences is well underway funded by ABCD this will be completed in 2022.

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.

### **Financial review**

Our income for the year was £116,280.25 (2020: £306,602).  
Expenditure at £118,021 was lower than last year (2020: £180,246).  
The FX loss was £231, and interest income £308.  
This resulted in a loss of £1,663.65 (2020: surplus of £124,621).

### **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.

Our ability to adhere to the reserves policy is impacted significantly by fluctuations in levels of donations.

Our reserves currently remain significantly higher than the levels intended by ABCD's reserves policy, This is largely due to a generous one-off donation received in late 2020, which is enabling us to fund new one-off projects. These projects and their associated expenditure have extended into 2022.

In managing the charity's reserves the trustees continue to consider appropriate opportunities for expenditure on projects that align with the charity's aims and objectives, and that will enable us to bring our reserves in line with our policy.



### **Plans for the future**

Over the last 35 years ABCD has supported BASR with their quest for perfection. Over the past 6 years we have been able to extend our work to more isolated areas with a target to reach more needy children with disabilities and their families giving them quality of life and hope for the future. Although this intended expansion has been badly hit during the pandemic – our future target and commitment remains the same.

To achieve this ABCD will continue in 2022 to work with BASR's Community Based Outreach Team through our **Individual Needs Programme**.

ABCD will continue with the **Music Therapy Programme** in 2022 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.

We look forward to moving this important programme forward in 2022 and our plans remain to bring music therapy to Jalazone, Nur Shams and Al Arroub refugee camps when conditions there permit.

In **Jalazone, Nour Shams and Al Arroub Camps**, ABCD is committed to further supporting the professional development of the staff at the rehabilitation centres and broadening the possibilities of holistic rehabilitation. ABCD 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 ultimate future aim is to help support the centres towards sustainability and the diversification of funds by developing environmentally friendly projects such as solar panels, and roof gardens to grow vegetables and herbs.



### **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	Uma Indran, FCMA, CGMA
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)  
Firas Sarhan  
Anthony Glaister FCI Arb  
Alastair Harris FCCA  
The Reverend Canon Daniel Burton  
Carol Godsmark  
Alison Driscoll

### **Administrator**

Katie James

### **Hon. Treasurer**

Matthew Taylor





## **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 five 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**



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

I report on the accounts of the charity for the year ended 31 December 2021, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes on pages 11 to 17.

### **Respective responsibilities of trustees and examiner**

The charity's trustees, who are also the directors of Action Around Bethlehem Children with Disability for the purposes of company law, 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 Charities Act) and that an independent examination is needed.

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

- examine the accounts under section 145 of the Charities Act,
- follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011, and
- to state whether particular matters have come to my attention.

### **Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

### **Independent 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 386 of the Companies Act 2006; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities

have not been met; or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

---

**Uma Indran** FCMA, CGMA  
Date

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2021**

**SUMMARY INCOME AND EXPENDITURE ACCOUNT**

	Notes	2021			2020
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
<b>INCOME</b>					
Donations	2	84,255.15	28,250.00	112,505.15	293,707.27
Charitable activities	3	3,775.10	0.00	3,775.10	12,894.43
<b>Total income</b>		<b>88,030.25</b>	<b>28,250.00</b>	<b>116,280.25</b>	<b>306,601.70</b>
<b>EXPENDITURE</b>					
Fundraising		2,738.70	0.00	2,738.70	2,348.56
Charitable activities	4	87,032.29	28,250.00	115,282.29	177,897.72
<b>Total expenditure</b>		<b>89,770.99</b>	<b>28,250.00</b>	<b>118,020.99</b>	<b>180,246.28</b>
Interest income		307.82	0.00	307.82	468.92
Loss on sale of investments		0.00	0.00	0.00	(2,162.87)
<b>Net income (expenditure)</b>		<b>(1,432.92)</b>	<b>0.00</b>	<b>(1,432.92)</b>	<b>124,661.47</b>
<b>Other recognised gains/(losses)</b>					
FX Gain/(Loss)		(230.73)	0.00	(230.73)	(40.95)
<b>NET MOVEMENT IN FUNDS</b>		<b>(1,663.65)</b>	<b>0</b>	<b>(1,663.65)</b>	<b>124,620.52</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		253,301.40	0.00	253,301.40	128,680.88
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>251,637.75</b>	<b>0</b>	<b>251,637.75</b>	<b>253,301.4</b>

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 2021**

	<b><u>Notes</u></b>	<b><u>2021</u></b>		<b><u>2020</u></b>	
		<b><u>Total Funds</u></b>		<b><u>Total Funds</u></b>	
		£	£	£	£
<b>Current assets</b>					
Stock		0.00		690.00	
Debtors	7	6,420.19		2,287.25	
Cash at bank and in hand		249,467.56		137,679.16	
Agent's account		964,079.49		1,079,786.41	
			<b>1,219,967.24</b>		<b>1,220,442.82</b>
<b>Creditors:</b> amounts falling due within one year	8	968,329.49		967,141.42	
<b>Net current assets</b>			<b>251,637.75</b>		<b>253,301.40</b>
<b>Net assets</b>			<b>251,637.75</b>		<b>253,301.40</b>
<b>Funds of the charity</b>					
Restricted funds	9, 10		<b>0.00</b>		<b>0.00</b>
Unrestricted funds	10		251,637.75		253,301.40
<b>Total charity funds</b>			<b>251,637.75</b>		<b>253,301.40</b>



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 notes on pages 13 to 17 form part of these financial statements.

The financial statements were approved by the Board of Directors and Trustees on 15.09.2022 and were signed on its behalf by:-

**Val Jourdan**  
**Chair of Trustees**  
**Company Registration Number: 04383155**

## **NOTES TO THE FINANCIAL ACTIVITIES** **FOR THE YEAR ENDED 31 DECEMBER 2021**

---

### **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 realisable 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

	<u>2021</u>			<u>2020</u>
	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Total funds</u>	<u>Total funds</u>
	£	£	£	£
Donations and gifts	76,359.21	-	76,359.21	284,107.27
Administrative	-	13,250.00	13,250.00	7,000.00
Arroub		15,000.00	15,000.00	-
Legacies	7,895.94	-	7,895.94	2,600.00
	<b>84,255.15</b>	<b>28,250.00</b>	<b>112,505.15</b>	<b>293,707.27</b>

### 3. Income from charitable activities

	<b>2021</b>			<b>2020</b>
	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Total funds</u>	<u>Total funds</u>
	£	£	£	£
Sale of cards and Merchandise	2,079.99	-	2,079.99	2,609.18
Events	1,695.11	-	1,695.11	10,285.25
	<b>3,775.10</b>	<b>-</b>	<b>3,775.10</b>	<b>12,894.43</b>

### 4. Expenditure on charitable activities

	<b>2021</b>			<b>2020</b>
	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Total funds</u>	<u>Total funds</u>
	£	£	£	£
<b>Activities undertaken directly</b>				
BASR	13,500.00	-	13,500.00	20,200.00
Mary Rewers (Within Reach)	4,000.00	-	4,000.00	4,920.00
Nour Shams and Jalazone Camps	36,199.14	-	36,199.14	103,268.87
Arroub	16,957.75	15,000.00	31,957.75	18,522.73
Music therapy	9,000.00	-	9,000.00	7,800.00
Music projects	-	-	-	1,974.36
Academic scholarships	4,628.20	-	4,628.20	
Training and education	2,222.91	-	2,222.91	
Field trips	-	-	-	- 286.17
	<b>86,508.00</b>	<b>15,000.00</b>	<b>101,508.00</b>	<b>156,399.79</b>
<b>Support costs</b>				
Administrator's costs	-	8,819.54	8,819.54	7,141.08
Office and other costs	139.75	3,122.32	3,262.07	3,837.53
Publicity and social media costs	344.54	1,308.14	1,652.68	8,084.92
	<b>484.29</b>	<b>13,250.00</b>	<b>13,734.29</b>	<b>19,063.53</b>
<b>Governance and compliance costs</b>				
Accountancy	-	-	-	2,394.40
GDPR	40.00	-	40.00	40.00
<b><u>Total expenditure on charitable activities</u></b>	<b><u>87,032.29</u></b>	<b><u>28,250.00</u></b>	<b><u>115,282.29</u></b>	<b><u>177,897.72</u></b>

### 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 £287 travelling expenses (2020: £256 travel expenses).

There was one employee during the year.

## 6. Fixed asset investments

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Market value at January 1	0.00	25,980.58
Acquisitions at cost	0.00	0.00
Disposals at carrying value	0.00	(23,816.73)
Change in value during the year	0.00	(2,162.87)
<b>Market value at December 31</b>	<b>0.00</b>	<b>0.00</b>
Investments at fair value comprised:		
Open-Ended Investment Company Fund	0.00	0.00

## 7. Debtors

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Gift Aid receivable	4,123.27	2,287.25
Accrued income (Enthuse donations)	2,296.92	0.00

## 8. Creditors

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
High Acute Stroke Unit at BASR	964,079.49	963,981.42
Prepaid income (Priory Foundation)	4,250.00	0.00
<b>Friends of Camps</b>		
Amounts falling due within one year	0.00	1,000.00
Amounts falling due beyond one year	0.00	0.00
Accrual - Independent examination	0.00	2,160.00

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 a painting. As per the agreement, ABCD is obliged to make the funds available to BASR following a pre-agreed schedule and subject to the recipient complying with its side of the terms of the arrangement.



## 9. Restricted funds

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

	<u>Balance</u> <u>1 January</u> <u>2021</u> £	<u>Incoming</u> <u>resources</u> £	<u>Resources</u> <u>expended</u> £	<u>Balance</u> <u>31</u> <u>December</u> <u>2021</u> £
<b>Activities undertaken directly</b>				
Administrative (recurring)	-	13,250.00	13,250.00	-
Arroub (one-off)	-	15,000.00	15,000.00	-

Administrative (recurring) fund. 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.

Arroub fund. This was a one-off donation made by the Peter and Olive Ward Charitable Trust in order to contribute towards the construction of the second floor of the al-Arroub rehabilitation centre.

## 10. Analysis of net assets between funds

The balance of funds as at 31 December 2021 is represented as follows

	<u>2021</u>		
	<u>Unrestricted</u> <u>funds</u>	<u>Agency</u> <u>funds</u>	<u>Total</u> <u>funds</u>
Current assets	255,887.75	964,079.49	1,219,967.24
Current liabilities	4,250.00	964,079.49	968,329.49
<b>Net assets</b>	<b>251,637.75</b>	<b>0.00</b>	<b>251,637.75</b>

## 11. Limited liability

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