



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 2022**



## CONTENTS

---

	<u>Page</u>
Report of the trustees and directors	<u>3 - 10</u>
Independent examiner's report	<u>11</u>
Statement of financial activities	<u>12</u>
Balance sheet	<u>13</u>
Notes to the financial statements	<u>14 - 17</u>



## **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 DECEMBER 2022**

---

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 2022. 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 disability 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. The charity currently funds activities solely in the West Bank – it does not operate in Gaza at present.

### **Achievements and performance**

Action around Bethlehem Children with Disability (hereafter referred to as "ABCD") works closely with six 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,
5. The Centre for Rehabilitation in Al Arroub Refugee Camp,
6. The Centre for Rehabilitation in Ein Beit al-Ma' Refugee Camp



Following the statement of the general current situation below, each of these six projects will be considered in turn, detailing achievements, problems and performance during 2022.

2022 has seen the disruptive effects of Covid pandemic of the past two years lessen. The stringent health precautions in place at the start of the year were more relaxed in the second half of the year making travel easier – enabling the Tourist Industry to start getting back on its' feet.

The charity is reliant on raising funds in the UK for the major part of its income. We were delighted that we were able once again to take an ABCD team of supporters on a 4 day trip to take part in the Palestine Marathon – running/walking the hilly streets of Bethlehem. As in previous years this proved to be a great fundraiser for ABCD – as well as bringing supporters more in touch with our work and giving them an insight into the Israel/Palestine conflict.

Sadly - due to ill health we were unable to hold a reception for our online art auction Pal Art in October – this was unfortunate but we hope to continue with the Auction on line. The year ended with our much loved and well attended Carol Concert in December – held in St Georges' Church Bloomsbury.

The year saw ABCD's Project Manager Trustee, Dr Firas Sarhan, able once more to resume biannual field visits. Whereas during the lockdown period he had kept in regular touch with all of ABCD's partners through Zoom, Skype and Facetime - there was great relief and joy that he was once more able to visit them to share their progress and their problems. The Facebook group called Telerehabilitation in Palestine (TIP), which he created during the lock-down period and which enables therapies to be delivered online, still continues and is a great success. This allows 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 limbs; also hearing aids, eye-glasses, 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 - a multi- disciplined team of professionals and health workers who 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.

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**. ABCD sponsors the salary of a music facilitator (a member of the BASR Outreach Team) whose work is monitored and guided by ABCD adviser Canon Claire Tillotson – herself a Music Therapist. When funds allow we plan to expand this important programme to bring relief to many more traumatised and autistic children in the Greater Bethlehem and Hebron area.

ABCD continues to act as agents to monitor the progress made by BASR of the construction of a **High Acute Stroke Unit** which is funded through the Banksy bequest. A little under £1M remains in our account for the completion of this project and will be released as and when we are assured that the funds committed so far have been spent in accordance with the contract.



## **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 was founded in 1992 by Mary Rewers who provides a report of the work of The Sheepfold twice yearly.

## **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. Autism is a recently determined and increasingly diagnosed problem. Many children are affected by the reality of living in close proximity to the Beit El settlement.

ABCD was approached for help by the Committee of the Centre for Rehabilitation (Al Karamah) in 2014. The centre was in dire need of refurbishment both with upgrading the construction and the provision of equipment to aid rehabilitation. Working together with the local committee ABCD provided the necessary funds. The centre reopened in 2015 and has never looked back.

.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.

The centre is licensed annually by the Palestinian Authority and works in collaboration with UNRWA. ABCD receives both an Annual Administrative and a Financial Report, together with monthly progress reports.

During 2022 ABCD provided funds for a vehicle to aid the work of the centres Outreach Team - also during the year the Centre:-

- started educational workshops to support families of children attending the centre
- provided 8 training opportunities for their professional staff
- organised regular visits from other NGOs exploring collaboration and partnership
- offered training sessions for the children's mothers in Palestinian embroidery to be used to raise funds for the centre

## **4. The Centre for Rehabilitation in Nour 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 the Al Karamah centre above - ABCD was approached for help by the local Committee of the Centre for Rehabilitation in 2014. The centre was in dire need of refurbishment both with upgrading the construction and the provision of equipment to aid rehabilitation. Working together with the local committee ABCD provided the necessary funds. The centre reopened in 2015 and has never looked back.

.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.

The centre is licensed annually by the Palestinian Authority and works in collaboration with UNRWA. ABCD receives both an annual Administrative and a Financial Report, together with monthly progress reports.

The centres in Jalazone and Nur Shams camps have worked in close collaboration over the past 7 years. They are both now recognised as centres of excellence for rehabilitation throughout the area.

During 2022 – ABCD has provided funds for the centre to construct and develop the fourth floor of the centre to meet their expanding needs – in particular to create an improved space for Occupational Therapy. This project is well underway and will be completed in 2023.



Also during the year the Centre:-

- started educational workshops to support families of children attending the centre
- provided 8 training opportunities for their professional staff
- organised regular visits from other NGOs exploring collaboration and partnership
- established a classroom specifically designed to help children with learning disabilities.

## **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 joined the ABCD family in 2019. The centre re-opened 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 camp projects.

The centre is licensed annually by the Palestinian Authority and works in collaboration with UNRWA. ABCD receives both an annual Administrative and a Financial Report, together with monthly progress reports.

During 2022 ABCD has provided funds to rebuild and refurbish the second floor to create an indoor garden for children with disabilities together with a room for families to meet up to share experiences.

ABCD is currently working with UNRWA and the camp leaders to try to improve the Centre's leadership and management style.

## **6. The Centre for Rehabilitation in Ein Beit al-Ma' Camp**

Ein Beit al-Ma' Camp is also known as Camp No. 1. The Camp, which lies to the west of Nablus is home to over 5,000 people. It is today one of the smallest, yet the most densely populated, camps in the West Bank. Overcrowding has led to a lack of living and recreational space, which negatively affects residents' mental and physical health. Firas Sarhan, ABCD's project manager, visited the camp's very neglected rehabilitation centre in March 2022 with the UNWRA (United Nations Work and Relief Agency for Palestinians) field adviser for disability and was concerned by the lack of facilities and equipment to support children's physical disabilities.

At an ABCD board meeting in May it was unanimously agreed to provide the funds to completely renovate and equip the centre to a high specification. This was completed in September making total holistic rehabilitation available. ABCD is now committed to annually assisting by providing funds for salaries, the building up of a child fund, and funding training opportunities for the professional staff, similar to our other camp projects.

The centre is licensed annually by the Palestinian Authority and works in collaboration with UNRWA. ABCD receives both an annual Administrative and a Financial Report, together with monthly progress reports

The centres in all four camps work closely with each other and in collaboration with other local clinics, such as the rehabilitation centre in Jenin, and some international charities.

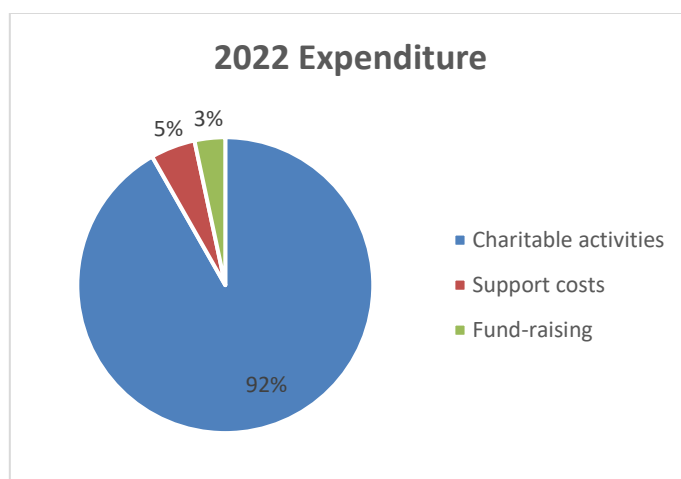
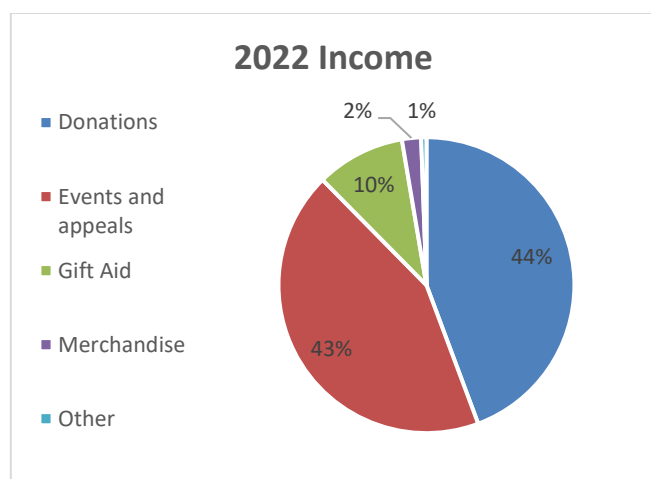
## **Financial review**

Our income for the year was £122,836 (2021: £116,280).

Expenditure at £225,417 was significantly higher than last year (2021: £118,021). As noted in our comments on Reserves below, during 2022 a number of significant one-off projects in the Camps were completed and paid for. This included the provision of a minibus for the Jalazone camp (see section 3 above).

This expenditure resulted in a net loss of £102,581 (2021: loss of £1,664).

Out of every £1 spent 92p went directly towards funding charitable activities with our partners in Palestine.





## **Reserves**

ABCD's reserves policy, developed from the 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 8 and 10 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.

At the end of 2021 our reserves remained significantly higher than the levels indicated by ABCD's reserves policy. During 2021 and 2022, the trustees identified a number of one-off projects which were completed during those two years and, as a result, ABCD's reserves at the end of 2022 are approaching the policy's 'target range'. In 2023 we expect to reach our target range, of 8-10 months' expenditure. The trustees will continue to monitor and manage our funds and reserves closely and carefully.

## **The Future**

This report contains details of all that has been achieved by our local partners in our current projects during the past year. There are three areas we will target to make significant progress in the next twelve months.

### **1. Sustainability for the current four ABCD assisted Rehabilitation Centres in Jalazone, Nur Shams, al Arroub and Ein Beit al-Ma' Refugee Camps**

We have largely completed the installation of rehabilitation centres in all four camps and would dearly like to continue into other refugee camps in the West Bank but we cannot do so as we believe we have reached the limit of our annual fund-raising capacity.

We therefore are working to support and encourage each of the Camps to become self-funding and sustainable. This is likely to be a slow process but if successful will release funds from our annual fund-raising to move into new camps.

### **2. Music Therapy in the Camp rehabilitation centres**

ABCD recognises Music Therapy as a powerful medium which helps children who struggle to express themselves and to deal with everyday trauma.

Our Music Therapy programme operating as part of our programme with BASR has been a great success - we plan to introduce it into all the centres in the refugee camps when conditions in each camp permit.

### **3. Construction of a High Acute Stroke unit in BASR**

ABCD are instructed agents to monitor the progress made in BASR with the construction of The Stroke Unit which is funded through the Banksy bequest. A little under £1M remains in our account for the completion of this project which will be released as and when we are assured that the funds committed so far have been spent in accordance with the contract.





### **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  Redwood Bank Limited
---------	--

### **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  
Firas Sarhan  
Anthony Glaister FCI Arb  
Alastair Grahame 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 terms of reference, systems and procedures are in place and are being regularly reviewed to mitigate exposure to the major risks. The primary risks identified include:

- Major loss of income
- Misuse of funds
- Injury, death or kidnap of staff or visitors due to outbreak of violence
- Limited or lack of access to the projects

Mitigations include but are not limited to; the routine due diligence checks of partners, no matter the length of relation with ABCD; insurance taken to cover any risks identified; clear systems for financial processing, both within the UK and internationally, covering routine procedures and exceptional circumstances guarding against fraud, error, or misuse of charitable funds; risk assessments for events and activities.

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 2022, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes on pages 12 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 2022**

**SUMMARY INCOME AND EXPENDITURE ACCOUNT**

	Notes	2022			2021
		Unrestricted	Restricted	Total	Total
		funds	funds	funds	funds
		£	£	£	£
<b>INCOME</b>					
Donations	2	48,979	17,000	65,979	93,755
Fund-raising	3	56,121	0	56,121	22,525
<b>Total income</b>		<b>105,100</b>	<b>17,000</b>	<b>122,100</b>	<b>116,280</b>
<b>EXPENDITURE</b>	4				
Charitable activities		206,861	0	206,861	101,508
Support costs		0	11,007	11,007	12,122
Fund-raising		3,934	3,615	7,549	4,391
<b>Total expenditure</b>		<b>210,795</b>	<b>14,622</b>	<b>225,417</b>	<b>118,021</b>
Interest income		736	0	736	308
<b>Net income (expenditure)</b>		<b>-104,959</b>	<b>2,378</b>	<b>-102,581</b>	<b>-1,433</b>
<b>Other recognised gains/(losses)</b>					
Foreign exchange gain/(loss)		0	0	0	-231
<b>NET MOVEMENT IN FUNDS</b>		<b>-104,959</b>	<b>2,378</b>	<b>-102,581</b>	<b>-1,664</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		251,638	0	251,638	253,301
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>146,679</b>	<b>2,378</b>	<b>149,057</b>	<b>251,638</b>

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

## **BALANCE SHEET AT 31 DECEMBER 2022**

	<b><u>Notes</u></b>	<b><u>2022</u></b>		<b><u>2021</u></b>	
		<b><u>Total Funds</u></b>		<b><u>Total Funds</u></b>	
		£	£	£	£
<b>Current assets</b>					
Debtors	6	8,556		6,420	
Cash at bank and in hand		141,067		249,468	
Agent's account		964,574		964,079	
			<b>1,114,196</b>		<b>1,219,967</b>
<b>Creditors:</b> amounts falling due within one year	7	965,139		968,329	
<b>Net current assets</b>			<b>149,057</b>		<b>251,638</b>
<b>Net assets</b>			<b>149,057</b>		<b>251,638</b>
<b>Funds of the charity</b>					
Restricted funds	8		2,378		0
Unrestricted funds	9		146,679		251,638
<b>Total charity funds</b>			<b>149,057</b>		<b>251,638</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 notes on pages 14 to 17 form part of these 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 [INSERT DATE) 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 2022**

### **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 Debtors**

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 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.

### 1.7 Treatment of inventory

The charity maintains a small selection of merchandise for resale such as Christmas cards and hand-crafted gifts from the West Bank. These are all expensed on the date of purchase and as such there is no year-end valuation of stock.

### 2. Income from donations

	<b>2022</b>			<b>2021</b>
	<b><u>Unrestricted funds</u></b>	<b><u>Restricted funds</u></b>	<b><u>Total funds</u></b>	<b><u>Total funds</u></b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations and gifts	48,979	0	48,979	57,609
Administrative	0	17,000	17,000	13,250
Arroub	0	0	0	15,000
Legacies	0	0	0	7,896
	<b>48,979</b>	<b>17,000</b>	<b>65,979</b>	<b>93,755</b>

### 3. Income from fund-raising

	<b>2022</b>			<b>2021</b>
	<b><u>Unrestricted funds</u></b>	<b><u>Restricted funds</u></b>	<b><u>Total funds</u></b>	<b><u>Total funds</u></b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Events and appeals	52,868	0	52,868	20,445
Sale of cards and merchandise	2,553	0	2,553	2,080
Gain/(loss) from sale of asset	700	0	700	0
	<b>56,121</b>	<b>0</b>	<b>56,121</b>	<b>22,525</b>

#### 4. Expenditure

	<u>2022</u>			<u>2021</u>
	<u>Unrestricted funds</u>	<u>Restricted funds</u>	<u>Total funds</u>	<u>Total funds</u>
	£	£	£	£
<b>Charitable Activities undertaken directly</b>				
Nour Shams and Jalazone	93,386	0	93,386	36,199
Arroub	38,146	0	38,146	31,958
Ein Beit al-Ma'	33,067	0	33,067	0
BASR	13,500	0	13,500	13,500
Training - Camps	8,782	0	8,782	0
Training and education	0	0	0	2,223
Academic scholarships	0	0	0	4,628
Music Therapy	9,000	0	9,000	9,000
Mary Rewers	4,000	0	4,000	4,000
Field Trips	4,981	0	4,981	0
Wheelchair Angels	2,000	0	2,000	0
	<b>206,861</b>	<b>0</b>	<b>206,861</b>	<b>101,508</b>
<b>Support costs</b>				
Administrator	0	8,685	8,685	8,820
Office and other costs	0	2,323	2,323	3,302
	<b>0</b>	<b>11,007</b>	<b>11,007</b>	<b>12,122</b>
<b>Fund-raising costs</b>				
Direct costs	3,934	0	3,934	2,739
Publicity	0	3,615	3,615	1,653
	<b>3,934</b>	<b>3,615</b>	<b>7,549</b>	<b>4,391</b>
<b>Total expenditure</b>	<b>210,795</b>	<b>14,622</b>	<b>225,417</b>	<b>118,021</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 £346 travelling expenses (£319 related to the ABCD alternative tour held in February 2022).

There was one employee during the year.

#### 6. Debtors

	<u>2022</u>	<u>2021</u>
	£	£
Gift Aid receivable	5,562	4,123
Miscellaneous Receivables	44	0
Accrued income (Enthuse donations)	2,950	2,297
	<b>8,556</b>	<b>6,420</b>



## 7. Creditors

	<u>2022</u>	<u>2021</u>
	£	£
High Acute Stroke Unit at BASR	964,574	964,079
Prepaid income (Priory Foundation)	0	4,250
Accrual - unpaid expenses	565	0
	<b>965,139</b>	<b>968,329</b>

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 the generous donation in 2020 by the artist 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.

## 8. 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>2022</u> £	<u>Incoming</u> <u>resources</u> £	<u>Resources</u> <u>expended</u> £	<u>Balance</u> <u>31</u> <u>December</u> <u>2022</u> £
<b>Activities undertaken directly</b>				
Administrative (recurring)	0	17,000	14,622	2,378

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.

## 9. Analysis of net assets between funds

The balance of funds as at December 31 2022 is represented as follows:-

	<u>2022</u>	
	<u>Unrestricted</u> <u>funds</u> £	<u>Agency</u> <u>funds</u> £
Current assets	149,622	964,574
Current liabilities	565	964,574
<b>Net assets</b>	<b>149,057</b>	<b>0</b>

## 10. Limited liability

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