



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 2023**



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## **REPORT OF THE TRUSTEES** **FOR THE YEAR ENDED 31 DECEMBER 2023**

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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 2023. 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 children with disabilities and support for their families in the Occupied Palestinian Territories – regardless of faith, race or gender. 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 seven 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
7. The Centre for Rehabilitation in Deir Ammar Refugee Camp



Following the statement of the general situation below, each of these seven projects will be considered in turn, detailing achievements, problems and performance during 2023..

The charity is reliant on raising funds in the UK for the major part of its income. We held a number of small successful fundraising events throughout the year – together with two major events. Firstly we were able once again to take an ABCD team of supporters on a 4 day trip to take part in the Palestine Marathon in March – running/walking the hilly streets of Bethlehem, this as in previous years proved to be a great fundraiser as well as bringing supporters more in touch with our work and giving them an insight into the Israel/Palestine conflict. The second – a sponsored walk named 60 miles for 60 years – a splendid group led by Trustee the Reverend Daniel Burton walking the Anglesey Coastal Path to celebrate his 60<sup>th</sup> birthday.

We once again attended the Greenbelt festival in August and the year ended with our much loved and well attended Carol Concert in December – held in St Georges' Church Bloomsbury.

The year started well with ABCD's Project Manager Trustee, Dr Firas Sarhan able to visit, encourage and discuss any issues with all our local partners in March. This visit coincided with the Marathon Trip during which time he with two further Trustees followed up a plea for help from Deir Ammar Rehabilitation Centre. On visiting the ABCD team were appalled at the conditions – a rehabilitation centre with nothing – we subsequently organized a successful Ramadan Appeal with LaunchGood quoting the centre's dire situation.

The Facebook group 'Telerehabilitation in Palestine' (TIP), which Firas 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.

Since the atrocities of October 7<sup>th</sup> and the onset of the Israel/Gaza war unrest and violence in the West Bank has escalated enormously. On October 11<sup>th</sup> ABCD Trustees issued the following statement:

*As Trustees of ABCD we express our deep sorrow at the events of recent days. We deplore all acts of violence, whether perpetrated by Palestinian armed groups or by the military forces of the government of Israel and we mourn the suffering, injury and loss of life on both sides.*

*The only enduring solution to such violence is dialogue between the two sides leading to a just and lasting peace settlement; and we are aware that the absence of such a process has contributed to the tragedy unfolding before our eyes.*

*For over 35 years we have been supporting partners in the West Bank to provide life-changing rehabilitation to the most vulnerable children living with disability. It is the care and well-being of these innocent children that remains our priority – care that will be made more difficult as a result of the current crisis. The work will continue and, sadly for the foreseeable future, the need will be greater. On behalf of all our partners, thank you for your continued support; please join us as we pray for peace.*

The work of all ABCD's local partners is severely hampered - Palestinian areas in the West Bank are now in lock down with travel and communications severely restricted - tensions are heightened by nightly incursions by the IDF into the refugee camps causing huge damage as well as revenge attacks by Settlers. Our local partners are doing their best to retain a regular service.

Firas Sarhan's October field visit was unable to go ahead and the planned training programme to include all our local partners had to be postponed due to travel restrictions. Firas is in frequent touch with all our local partners listening and supporting them he reports anxiety levels are high with parents nervous to attend clinics. The psychological damage to children and young adults is incalculable.

In early November we launched an emergency appeal to raise £25,000 to address some of the issues. Firas worked closely with our local partners to discuss their needs and we agreed to fund each of our five rehabilitation centres in the refugee camps an extra \$2000 a month for the next three months to add much needed trauma therapy to their regular service to provide medication needs nappies and food packages for families who have lost their livelihoods plus repair any damage to the centres.



## 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's **Individual Needs Programme** provides 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 Mahran Tawil - BASR's Director of Programmes and Development together with **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.

Unfortunately it has not been possible to continue with our **Music Therapy Programme** due to staffing problems – we hope this is only a temporary situation as music is a major therapy bringing relief especially to traumatised and autistic children.

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 by a grant from the Banksy Foundation. Construction is now underway – 2 payments have been made during the year on receipt of work achieved. £828,150 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.



#### **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 Karameh 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 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 2023 –

- 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 near completion – although work has slowed during the current conflict.
- Following a number of IDF raids of the camp in July – The committee requested further financial support for a further physiotherapist to cope with the increased demand of children requiring immediate vital treatment to their injuries following the raid.

#### **5. The Centre for Rehabilitation in 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.

During 2023 – due to inconsistencies it was necessary to temporarily suspend our funding - during this time ABCD worked closely with UNRWA and the camp leaders to improve the Centre's leadership and management style. We will renew our funding in 2024.

#### **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 UNRWA (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 2022 it was unanimously agreed to provide the funds to completely renovate and equip the centre to a high specification. This was completed in September 2022 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.

In 2023 ABCD provided funds to install a lift necessary for disabled clients to access the treatment areas – work on the lift shaft is now complete – but due to the current unrest – delivery of the lift itself has been delayed.

## **7. The Centre for rehabilitation in Deir Ammar**

Deir Ammar Refugee Camp is located to the north of Ramallah – it is one of the smaller camps – as of 2022 there were 3,682 refugees registered with the United Nations Relief and Welfare Agency. They live in an area of 0.164 Km squared. Even though there is a relative amount of space in the camp, the residents are still forced to work within the boundaries of the land that they have. This means that any additional building is generally on top of existing structures, even if these foundations are not suitable for further floors.

At their request in March Firas visited the centre with two other Trustees - the centre was closed due to lack of staff and funds and in dire need of refurbishment both with upgrading the construction and the provision of equipment to aid rehabilitation. In May – the Board agreed to work together with the local committee. During 2023 ABCD has provided funds to give the centre a well equipped working environment.

All five centres are licensed annually by the Palestinian Authority and work in collaboration with UNRWA. ABCD receives both an annual Administrative and a Financial Report, together with monthly progress reports.

ABCD encourages the centres in all five camps to work closely with each other and in collaboration with other local clinics, such as the rehabilitation centre in Jenin, and other national and international NGOs.





## **Financial review**

At the year-end net annual income for the charity stood at a very healthy £360,000 (2022: net expenditure of £102,000).

Gross income for the year was an exceptional £521,000 (2022: £123,000), of which almost two-thirds (£322,000) was from legacies.

Fund-raising during the year proved very successful, raising over £45,000 of which £30,000 was from the Palestine Marathon.

Appeal income totalled over £39,000 of which £17,000 was donated from a crisis appeal launched during the final quarter.

Unrestricted donations for the year totalled £59,000 (2022: £37,000) of which the majority were one-off (£42,000, almost double the previous year).

Our largest legacy of £307,000 was allocated to a designated fund, of which £35,000 was spent on our 5 rehabilitation centres, primarily emergency funding.

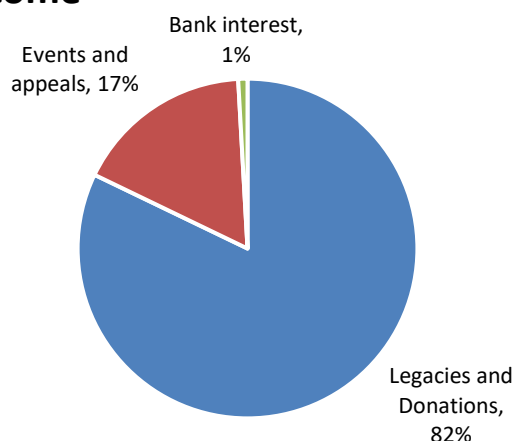
Expenditure on charitable activities overall totalled £161,000, almost a third lower than last year (2022: £225,000). One factor in this reduction was the impact of the Israel-Gaza war in the final quarter and the ensuing unrest, violence and restrictions on movement across the West Bank. It must also be noted that the previous year, 2022, saw a marked investment in the renovation of several of our rehabilitation centres and a conscious policy of drawing down our reserves.

Recurring expenditure for 2023, in the form of grants to our partners and 5 rehabilitation centres, amounted to £71,000. One-off expenditure on the 5 centres totalled £51,000.

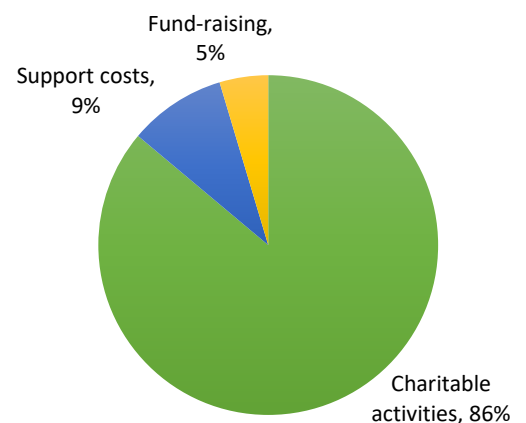
Capital projects included the installation of a lift in Ein Beit al-Ma' (£14,000) and completion of the 4<sup>th</sup> floor at Nour Shams (£4,000).

Support costs saw an increase to £15,500 (2022: £11,000) but fund-raising costs remained static at £7,000. Both increased as a percentage of overall expenditure as the latter decreased.

## **2023 Income**



## **2023 Expenditure**







## **Reserves**

ABCD's reserves policy 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 2022 our reserves remained significantly higher than the levels indicated by ABCD's reserves policy. During the course of the year the trustees identified several one-off projects, both operational and capital, for the rehabilitation centres. This included emergency funding in the final quarter when capital investment opportunities were curtailed.

At the end of the year our reserves continued to be higher than the levels warranted by our policy. However the trustees remain committed to managing the reserves with the aim of returning them to the 'target range'.

## **The Future**

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

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

We have largely completed the capital structure and equipping the above rehabilitation centres. During 2024 we will work with them supporting and encouraging 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. To complete the construction of, and fully equip, the rehabilitation centre in Deir Ammar refugee camp.**

### **3. To complete the 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 by a grant from the Banksy Foundation. £828,150 approx. 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	Timothy Brown ACA
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 the Field Advisory Board which consists of Trustees and external advisers. 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.

At the Annual General Meeting the Trustees approved the appointment of The Rev Daniel Burton as Chairman Designate. He will take over from me at the AGM in May 2024

### **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:-

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**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 2023, which comprise the Statement of Financial Activities, the Balance Sheet and the related notes on pages 13 to 19.

### **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. The Charity's gross income exceeded £250,000 in the year and I confirm that I am qualified to undertake the examination by being a qualified member of the ICAEW.

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.

**Timothy Brown ACA**

14<sup>th</sup> May 2024

**STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDED 31 DECEMBER 2023**

	Notes	<b>2023</b>			<b>2022</b>
		<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>	<b>Total</b>
		<b>funds</b>	<b>funds</b>	<b>funds</b>	<b>funds</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME</b>					
Donations	2	398,846	28,997	427,843	65,979
Fund-raising	3	88,382	-	88,382	56,121
Interest income		4,583	-	4,583	736
Other income		5	-	5	700
<b>Total gross income</b>		<b>491,815</b>	<b>28,997</b>	<b>520,812</b>	<b>123,536</b>
<b>EXPENDITURE</b>	4				
Charitable activities		125,628	11,997	137,625	206,861
Support costs		-	15,565	15,565	11,008
Fund-raising		4,849	2,542	7,391	7,549
<b>Total expenditure</b>		<b>130,477</b>	<b>30,104</b>	<b>160,581</b>	<b>225,418</b>
<b>Net income (expenditure)</b>		<b>361,338</b>	<b>(1,107)</b>	<b>360,231</b>	<b>(101,882)</b>
<b>NET MOVEMENT IN FUNDS</b>		<b>361,338</b>	<b>(1,107)</b>	<b>360,231</b>	<b>(101,882)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		146,679	2,378	149,057	251,638
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>508,017</b>	<b>1,272</b>	<b>509,289</b>	<b>149,057</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 2023**

	<b>Notes</b>	<b>2023</b>		<b>2022</b>	
		<b>Total Funds</b>		<b>Total Funds</b>	
		£	£	£	£
<b>Current assets</b>					
Debtors	6	24,135		8,556	
Cash at bank and in hand		485,904		141,067	
Agent's account		828,150		964,574	
			<b>1,338,189</b>		<b>1,114,196</b>
<b>Creditors: due within one year</b>	7		828,900		965,139
<b>Net assets</b>	8		<b>509,289</b>		<b>149,057</b>
<b>Funds of the charity</b>					
Restricted funds	9		1,272		2,378
Unrestricted funds					
General funds		221,456		146,679	
Designated funds	10	286,561		-	
			508,017		146,679
<b>Total charity funds</b>			<b>509,289</b>		<b>149,057</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 15 to 19 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 14<sup>th</sup> May 2024 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 2023**

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### **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>2023</b>			<b>2022</b>
	<b><u>Unrestricted</u></b>	<b><u>Restricted</u></b>	<b><u>Total</u></b>	<b><u>Total</u></b>
	<b><u>funds</u></b>	<b><u>funds</u></b>	<b><u>funds</u></b>	<b><u>funds</u></b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Donations and gifts	77,180	11,997	89,177	48,979
Administrative	-	17,000	17,000	17,000
Legacies	321,666	-	321,666	-
	<b>398,846</b>	<b>28,997</b>	<b>427,843</b>	<b>65,979</b>

### 3. Income from fund-raising

	<b>2023</b>			<b>2022</b>
	<b><u>Unrestricted</u></b>	<b><u>Restricted</u></b>	<b><u>Total</u></b>	<b><u>Total</u></b>
	<b><u>funds</u></b>	<b><u>funds</u></b>	<b><u>funds</u></b>	<b><u>funds</u></b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Events and appeals	84,879	-	84,879	52,868
Sale of cards and merchandise	3,503	-	3,503	2,553
Gain/(loss) from sale of asset	-	-	-	700
	<b>88,382</b>	<b>-</b>	<b>88,382</b>	<b>56,121</b>

#### 4. Expenditure

	<u>2023</u>			<u>2022</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	46,197	-	46,197	93,386
Arroub	5,375	-	5,375	38,146
Deir Ammar	8,983	-	8,983	
Ein Beit al-Ma'	21,351	11,997	33,348	33,067
BASR	12,250	-	12,250	13,500
Medical supplies	8,187	-	8,187	
Training - Camps	-	-	-	8,782
Music Therapy	6,750	-	6,750	9,000
Academic scholarships	4,966	-	4,966	
Mary Rewers	4,000	-	4,000	4,000
Field Trips	3,331	-	3,331	4,981
Exercise equipment	4,238	-	4,238	
Wheelchair Angels	-	-	-	2,000
	<b>125,628</b>	<b>11,997</b>	<b>137,625</b>	<b>206,861</b>
<b>Support costs</b>				
Administrator	-	7,504	7,504	8,685
Office and other costs	-	8,061	8,061	2,323
	-	<b>15,565</b>	<b>15,565</b>	<b>11,008</b>
<b>Fund-raising costs</b>				
Direct costs	4,849	-	4,849	3,934
Publicity	-	2,541	2,541	3,615
	<b>4,849</b>	<b>2,541</b>	<b>7,391</b>	<b>7,549</b>
<b>Total expenditure</b>	<b>130,477</b>	<b>30,104</b>	<b>160,581</b>	<b>225,417</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 £509 travelling expenses. There was one employee during the year.

The fee payable to the independent examiner was £750.

#### 6. Debtors

	<u>2023</u>	<u>2022</u>
	£	£
Gift Aid receivable	13,516	5,562
Accrued income	10,620	2,950
Miscellaneous Receivables	-	44
	<b>24,136</b>	<b>8,556</b>

Income accrued at the year-end comprises both donations made in December via Enthuse, a third-party platform, and the proceeds of church collections.

#### 7. Creditors

	<u>2023</u>	<u>2022</u>
	£	£
High Acute Stroke Unit at BASR	828,150	964,574
Accrual - unpaid expenses	750	565
	<b>828,900</b>	<b>965,139</b>

High Acute Stroke Unit (HASU) 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.

The year-end HASU liability includes a sum of £275,627 transferred to the ABCD current account pending onward transmission to BASR.

## 8. Analysis of net assets between funds

The balance of funds as at 31 December 2023 is represented as follows

	<u>2023</u>			
	<u>Restricted funds</u>	<u>Unrestricted funds</u>	<u>Agency funds</u>	<u>Total funds</u>
	£	£	£	£
Current assets	2,022	508,017	828,150	1,338,189
Current liabilities	750	-	828,150	828,900
<b>Net assets</b>	<b>1,272</b>	<b>508,017</b>	<b>-</b>	<b>509,289</b>

## 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 1 January 2023</u>	<u>Incoming resources</u>	<u>Resources expended</u>	<u>Balance 31 December 2023</u>
	£	£	£	£
<b>Activities undertaken directly</b>				
Administrative (recurring)	2,378	17,000	18,107	1,272
Ein Beit al-Ma' lift construction	-	11,997	11,997	-

Administrative fund: this is a generous recurring annual donation received quarterly from The Priory Foundation to help towards ABCD's administrative costs.



## 10. Designated funds

During the course of the year the charity was in receipt of a significant unrestricted legacy. In accordance with its policy on legacies and large donations, the proceeds were transferred to a designated fund. Expenditure during the final quarter of the year included emergency medical supplies and crisis payments for the centres.

	<u>Balance</u> <u>1 January</u> <u>2023</u> £	<u>Incoming</u> <u>resources</u> £	<u>Resources</u> <u>expended</u> £	<u>Balance</u> <u>31 December</u> <u>2023</u> £
<b>Activities undertaken directly</b>				
Legacies and large donations	-	321,666	35,105	286,561

## 11. Limited liability

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