

# FRIENDS OF SABEL UK (FOSUK)

England & Wales · Charity number 1116817

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [05595112](#)

**Registered** 2006-11-16

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Sabeel Kairos UK  
PO Box 293  
Pudsey  
West Yorkshire  
LS28 0GF

**Phone** 07835822728

**Email** [info@sabeel-kairos.org.uk](mailto:info@sabeel-kairos.org.uk)

**Website** [www.sabeel-kairos.org.uk](http://www.sabeel-kairos.org.uk)

## Activities

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**Objects:** (3.) THE CHARITY'S OBJECTS ARE:(3.1) TO SUPPORT THE SABEL THEOLOGY CENTRE IN JERUSALEM IN ITS WORK FOR THE PROMOTION OF RELIGION FOR THE BENEFIT OF THE COMMUNITY(3.2) TO SUPPORT AND ENCOURAGE THE CHRISTIAN COMMUNITY IN THE HOLY LAND (ISRAEL AND THE PALESTINIAN AREAS OF GAZA, THE WEST BANK AND EAST JERUSALEM) IN THEIR LIFE AND WITNESS(3.3) TO RAISE AWARENESS IN THE UNITED KINGDOM CONCERNING CHRISTIANS IN THE HOLY LAND AND TO PROMOTE LINKS WITH THEM.

**Activities:** FOSUK supports the Sabeel Theology Centre in Jerusalem, supports and encourages the Christian community in the Holy Land (Israel & the Palestinian areas of Gaza, the West Bank and East Jerusalem) in their life and witness and raises awareness in the United Kingdom concerning Christians in the Holy Land and promotes links with them.

## Classification

- **How:** Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Religious Activities, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- **Area of benefit:** JERUSALEM, THE HOLY LAND (ISRAEL AND THE PALESTINIAN AREAS OF GAZA, THE WEST BANK AND EAST JERUSALEM), AND THE UNITED KINGDOM.
- Northern Ireland
- Scotland
- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£86,383	£77,366	-	-
2023-12-31	£60,164	£45,917	-	-
2022-12-31	£44,270	£31,994	-	-
2021-12-31	£39,343	£33,591	-	-
2020-12-31	£47,219	£26,554	-	-

## Trustees

Name	Role	Appointed
Dalia Qumsieh		2025-09-30
Diana Paulding-Sturdy		2023-09-11
Gerald Conyngham		2024-10-08
Karen Fairfax-Cholmeley		2017-06-17
Lynn McAllister		2018-06-30
Peter Malcolm Woodall		2019-06-29
Professor Esther McIntosh		2024-10-08
Rev John Howard		2021-09-25

**FRIENDS OF SABEEL UK (FOSUK)**

England & Wales - Charity number 1116817

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# Accounts

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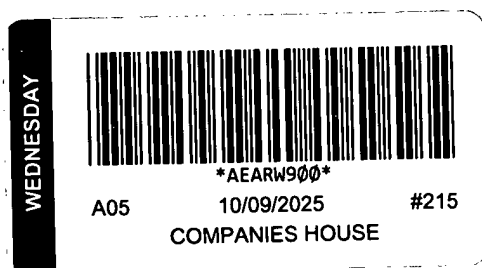
Registered number  
05595112

Friends of Sabeel UK (FOSUK)

Report and Financial Statements

31 December 2024

*(A company limited by guarantee)*  
*Charity number 1116817*



**Friends of Sabeel UK (FOSUK)**  
**Company Information**

**Directors**

Gerald Conyngham (appointed 8 October 2024)  
Lesley Dawson (resigned on 8 October 2024)  
Karen Fairfax-Cholmeley  
John Howard  
Lynn McAllister  
Esther McIntosh (appointed on 8 October 2024)  
Diana Paulding  
Miranda Pinch  
Nicholas Taylor  
Peter Woodall

**Secretary**

Peter Woodall

**Key management personnel**

Charlotte Marshall

**Independent examiner**

N Westbury BSc(Hons) FCCA  
The Old Engine Shed Whettons Yard  
Chapel Street  
Bloxham  
Banbury Oxon  
OX15 4NB

**Bankers**

National Westminster Bank PLC & The Co-Operative Bank PLC

**Address**

PO Box 293  
Pudsey  
LS28 0GF

**Registered number**

05595112

**Charity number**

1116817

## **Friends of Sabeel UK (FOSUK)**

**Registered number:** 05595112

### **Trustees' Report**

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 December 2024 which 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 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 2015).

#### **Achievements and performance**

During 2024 the organisation carried out the following activities:

- Successfully passed two resolutions in the Church of England – one in support of the Carlisle motion on greater support for Palestinian Christians, and the second one directed at the House of Bishops challenging them to be more outspoken about the crisis in Gaza.
- Organised (in coalition with Christian Aid and Embrace) fringe events at General Synod in February and July, with Palestinian speakers.
- Assisted the URC in passing another resolution at their general assembly which called for the denomination to stop funding any Israeli-registered companies in light of the war in Gaza.
- Organised a vigil at Methodist Conference in the public space outside the Conference Centre where over 300 Methodists lit and candle and said a prayer for peace in Gaza. This act of social witness was also photographed and reported on in the Methodist press.
- Assisted our campaigners in the Church of Scotland to successfully put forward a deliverance to their national assembly calling for a ban on arms sales to Israel, and for members to boycott Israeli settlement products.
- We hosted two visits from Palestinian speakers in 2024. Revd Munther Isaac came to the UK in February and we organized a parliamentary briefing for 25 MPs, Lords and their staff. We also organized (in partnership with Embrace the Middle East) a large public event in Bloomsbury Baptist Church which over 600 people attended. In September we welcomed a delegation of 3 Palestinian speakers (one had to join virtually due to travel problems) in a joint advocacy tour with the organisations FairSquare and CAABU. This was a full programme of events for a week including several parliamentary events, a public event at EarthH theatre in Hackney, and Church leaders' meal which over 40 evangelical leaders attended and a meeting with the Archbishop of Canterbury and his key staff. There was significant media attention around the visit including an article in the Guardian, interviews on radio, and a podcast on Novara Media.
- In August 2024 we took part in the Greenbelt Festival, where we had a stand and volunteer team handing out information and talking to festival goers about Palestine. This was a huge success with many people donating or becoming members, buying merchandise, and contributing to a piece of art which was later passed to our partner in Jerusalem.
- Throughout 2024 we have continued to attend the national demonstrations for Palestine, gathering our supporters to march together in the Christians for Palestine block, and contributing to their prayer services before the marches.

## **Friends of Sabeel UK (FOSUK)**

**Registered number:** 05595112

### **Trustees' Report**

•In December 2024 we hosted another online Advent series, with 4 Palestinian speakers. We also launched a Christmas Appeal for the Shepherd's Society job creation programme for unemployed Palestinians in the Bethlehem area and raised £11,695 for this project.

•We have continued to work in close coalition with other organisations in 2024 who are campaigning for a permanent ceasefire in Gaza, suspension of arms sales to Israel, and a ban on trade with settlements. We have signed and promoted several joint statements and campaign actions on these topics such as Stop Arming Israel: 230 organisations demand action from Governments | Sabeel-Kairos, Urgent Statement: Northern Gaza is Being Erased – Global Leaders Must Act Now to End Israel's Atrocities | Sabeel-Kairos, Joint NGO statement on ICJ orders | Sabeel-Kairos,

•We have also continued to promote the voice of our partners in Palestine and their campaigns. This has included the following calls to action: Call to European Churches: Why are you silent in the face of genocide? | Sabeel-Kairos, and October 7th, 2024: One Year On Still Another Cry from Palestinian Christians | Sabeel-Kairos. All of our joint statements and campaigns on Gaza can be found here: Gaza: A Call to Action | Sabeel-Kairos

For a full account of our 2024 activities, please also see our annual report: [Sabeel-Kairos-UK-Annual-Report-2023-24.pdf](#)

## **Friends of Sabeel UK (FOSUK)**

**Registered number:** 05595112

### **Trustees' Report**

#### **Structure, Governance and Management**

Friends of Sabeel UK (FOSUK) is governed by a Memorandum and Articles of Association, constituted as a company limited by guarantee. The Trustees are duly elected at the Annual General Meeting, on a rolling basis, as agreed by the Board at its meeting on 8 March 2006 and approved at the AGM of 8 April 2006. The Director and Advocacy Worker are ex officio members of the Board, and responsible to it for the day-to-day management of the charity, assisted by a part-time Membership Officer.

The Treasurer is also ex officio.

In May 2017 Friends of Sabeel UK and Kairos Britain merged. The working name for the new organisation has become Sabeel-Kairos and works to support both the Sabeel Ecumenical Liberation Theology Centre in Jerusalem and Kairos Palestine.

Friends of Sabeel UK (FOSUK) has active regional groups in the North West and Yorkshire and many other active members around the UK.

#### **Objectives and Activities**

Our vision

We believe in justice and self-determination for the Palestinian people, where every Palestinian lives in freedom, with their human rights, security and dignity recognised and respected.

We want to see a thriving Palestinian Church, which is increasing in both number and impact in Palestinian society.

We need Churches and Christians in the UK and worldwide to be part of realising this vision, and to campaign, pray and stand in costly solidarity with Palestinian Christians to achieve this.

## **Friends of Sabeel UK (FOSUK)**

**Registered number:** 05595112

### **Trustees' Report**

#### Our mission

We journey with our partners, Sabeel Jerusalem and Kairos Palestine on the long road to justice, offering steadfast solidarity with Palestinian Christians as they seek to remain a Christian presence in the Holy Land, under the extreme pressures of the illegal Israeli occupation and apartheid system. We amplify their voices and calls to the Western church for repentance and action.

#### Our activities

Here are the main ways that we seek to achieve our vision and mission alongside our partners:

- Raise-awareness of the injustices being experienced by the Palestinian people. We do this through organising solidarity visits to Palestine for key UK influencers with our partner, Sabeel Jerusalem. We support those Influencers on their return to the UK to tell their audiences what they have seen and heard in Palestine.

- Bring the voice of Palestinian Christians and Palestinian liberation theology to the UK church to inform and stir people into outspoken, prayerful and campaigning action. We do this by organising delegations of Palestinian Christians to tour the UK as well as sharing our expertise through online and in person educational events.

- Encourage churches to divest from Israeli apartheid and occupation through our Investing for Peace campaign. We do this by supporting denominational campaign groups to bring motions to their governing church bodies. We also promote the campaigns and aims of the Palestinian BDS movement.

- Bring a united voice challenging the government through political engagement. We do this by working closely in coalition with other organisations campaigning for Palestine, lobbying MPs and raising awareness in parliament.

## Friends of Sabeel UK (FOSUK)

Registered number: 05595112

### Trustees' Report

#### Financial Review

The main income during 2024 came from subscriptions and donations amounting to £84,297 (2023: £56,036). Total income from all sources for 2024 was £86,383 (2023: £60,164). Total expenditure for the year was £77,366 (2023: £45,917), of which £22,163 (2023: £9,854) was passed to our partners in Palestine. The majority of expenditure focuses on supporting the objectives and aims of Friends of Sabeel UK (FOSUK) in the UK. This includes the advocacy work and campaigns run by the staff, online and in-person events and meetings, visits to the region to support partner initiatives, producing resources and publications, administration and support to our members and campaigners.

Net Assets at the end of the year are £84,349 (2023: £75,332).

The Trustees have been notified that the Friends of Sabeel is a residuary beneficiary named in the will of one of our long-standing supporters. The amount is still uncertain and so this has not been included in the 2024 accounts. The Trustees are very grateful to supporters and friends who remember the work of the charity in this way.

The trustees continue to work to ensure a solid financial foundation to support the objectives and aims of the organisation by encouraging new members and to ensure that the generous stream of regular donations is maintained. We are grateful to all those who donate to the work of Friends of Sabeel UK (FOSUK) and are particularly grateful to all those who make donations above the minimum rate of membership, and to those who make one-off donations to support special activities. Gift Aid remains an important source of income and we are grateful to all those who have signed Gift Aid declarations. It is always our intention to use wisely the resources given to us and expenditure will continue to be monitored to make sure that money is used in the most effective ways to further the objectives of Friends of Sabeel UK (FOSUK).

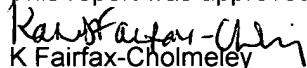
#### Plans for the future

The trustees will continue to promote the objectives and activities and adapt them to deal with future events.

#### Public Benefit

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

This report was approved by the Board of trustees on ..... 2025

  
K Fairfax-Cholmeley

Trustee

**Friends of Sabeel UK (FOSUK)**  
**Independent Examiner's report**  
**to the trustees of Friends of Sabeel UK (FOSUK)**

I report on the accounts of the charity for the year ended 31 December 2024, which are set out on the attached pages.

This report is made solely to the Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report. The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

**Respective responsibilities of trustee and examiner**

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this period under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

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

My examination was carried out in accordance with the 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 matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect the requirements:
  - > to keep accounting records in accordance with section 130 and 131 of the 2011 Act; and
  - >to prepare financial statements which accord with the accounting records, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and in other respects comply with the accounting requirements of the Act have not been met; or
  
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

N Westbury BSc(Hons) FCCA

The Old Engine Shed Whettons Yard  
Chapel Street  
Bloxham  
Banbury Oxon  
OX15 4NB

5.9.....2025

**Friends of Sabeel UK (FOSUK)**  
**Statement of Financial Activities or Income Statement (Profit and loss account)**  
**for the year ended 31 December 2024**

			Unrestricted	Restricted	Total funds	As restated
		Notes	2024	2024	2024	2023
			£	£	£	£
<b>Income</b>	Donations, subscriptions and appeals		69,333	14,964	84,297	56,036
	Charitable activities		435	-	435	3,258
	Trading activities		1,469	-	1,469	870
	Investment income		182	-	182	-
		2	<u>71,419</u>	<u>14,964</u>	<u>86,383</u>	<u>60,164</u>
<b>Expenditure</b>	Expenditure on charitable activities	3	55,203	22,163	77,366	45,917
			<u>55,203</u>	<u>22,163</u>	<u>77,366</u>	<u>45,917</u>
<b>Net expenditure</b>			16,216	(7,199)	9,017	14,247
<b>Transfers between funds</b>			-	-	-	-
<b>Reconciliation of funds</b>						
	Total funds brought forward		65,691	9,641	75,332	61,085
<b>Total funds carried forward</b>			<u>81,907</u>	<u>2,442</u>	<u>84,349</u>	<u>75,332</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derived from continuing activities.

**Friends of Sabeel UK (FOSUK)**  
**Statement of Financial Position**  
**as at 31 December 2024**

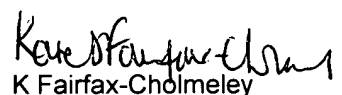
	Notes	2024 £	As restated 2023 £
<b>Current assets</b>			
Debtors	4	14,529	15,892
Cash at bank and in hand		83,740	59,681
		<u>98,269</u>	<u>75,573</u>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	5	(13,920)	(241)
<b>Net current assets</b>		<u>84,349</u>	<u>75,332</u>
<b>Net assets</b>		<u>84,349</u>	<u>75,332</u>
<b>The funds of the charity</b>			
Restricted funds	6	2,442	9,641
Other unrestricted funds	6	81,907	65,691
<b>Total charity funds</b>		<u>84,349</u>	<u>75,332</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime.

  
K Fairfax-Cholmeley

Trustee on behalf of the trustees

Approved by the board of trustees on 5th Sept 2025

**Friends of Sabeel UK (FOSUK)**  
**Notes to the Accounts**  
**for the year ended 31 December 2024**

**1 Summary of significant accounting policies**

***Basis of preparation***

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Friends of Sabeel UK (FOSUK) 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 note(s).

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was considered necessary.

***Income***

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

***Fund accounting***

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work.

***Expenditure***

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity.

Irrecoverable VAT is charged as a part of the expenditure concerned.

**Friends of Sabeel UK (FOSUK)**  
**Notes to the Accounts**  
**for the year ended 31 December 2024**

**Debtors**

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

**Creditors**

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

<b>2 Analysis of income</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Donations, Subscriptions & Appeal	84,297	56,036
Charitable activities	435	3,258
Trading activities	1,469	870
Investment income	182	-
	<u>86,383</u>	<u>60,164</u>
By geographical market:		
UK	<u>86,383</u>	<u>60,164</u>

<b>3 Analysis of expenditure</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
Cornerstone magazine, newsletter, etc.	109	72
Advocacy expenses	5,696	1,090
Advocacy consultancy	31	-
Staffing	40,441	31,186
Other costs	31,089	13,569
	<u>77,366</u>	<u>45,917</u>

The average number of employees during the year, calculated on the basis of full time equivalents was 1 (2023: 1). The charity does not operate any pension scheme. Staff and the charity make contributions to the NEST scheme.

No members of the Board received any remuneration during the year (2023: £Nil).

No director or person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

**Friends of Sabeel UK (FOSUK)**  
**Notes to the Accounts**  
**for the year ended 31 December 2024**

4 Debtors	As restated	
	2024	2023
	£	£
Debtors and prepayments	14,529	15,892

5 Creditors: amounts falling due within one year		
	2024	2023
	£	£
Accruals	13,920	241

6 Analysis of Net Assets	Unrestricted	Restricted	Total funds	
	2024	2024	2024	2023
	£	£	£	£
Current assets	84,032	14,237	98,269	75,573
Current liabilities	(2,125)	(11,795)	(13,920)	(241)
At 31 December	<u>81,907</u>	<u>2,442</u>	<u>84,349</u>	<u>75,332</u>

**Restricted Funds**

Sabeel Jerusalem and Kairos Palestine. One of Sabeel-Kairos UK's principal activities is to support the work of the Sabeel Ecumenical Liberation Theology Center in Jerusalem and the Kairos Palestine. Donations are, from time to time, made by individual members with the specific request that they be passed directly to these organisations. In 2022 and 2023 a Christmas appeal was made for funds to support their work.

Income – Donations by members £nil (2023: £1,875) and Fundraising £3,169 (2023: £7,323)

Expenditure – £10,337 (2023 £5,707)

Young Adult Sponsorship. In 2023 work to promote the activities of the organisation among the 18-35 age group included sponsoring young adults to attend a Sabeel Jerusalem conference. Generous donations were received from two members and a grant was received from the URC Legacy Fund.

Income – Donations by members £nil (2023: £2,400) and Grants £nil (2023: £2,400)

Expenditure - £nil (2023: £4,015)

**Friends of Sabeel UK (FOSUK)**  
**Notes to the Accounts**  
**for the year ended 31 December 2024**

**Investment for Peace campaign fund.** Investment for Peace is a major part of the organisations UK advocacy work. These funds were donated specifically for this work.

**Regional Groups.** Sabeel-Kairos UK supports a number of active groups around the country who advocate for Palestinian rights. Funds raised locally to support the work of these groups are held by the central group if they are not immediately needed.

Income - £nil (2023: £nil)

Expenditure - £nil (2023: £nil)

<b>Movements on restricted funds</b>	<i>As restated Sabeel Jerusalem</i>	<i>Shepherd Society</i>	<i>As restated Young adult sponsorship</i>	<i>Investment for Peace</i>	<i>Regional Groups</i>
	£	£	£	£	£
At 1 January	7,986	-	1,201	31	423
Income	3,169	11,795	-	-	-
Expenditure	(10,337)	(11,795)	-	(31)	-
At 31 December	<u>818</u>	<u>-</u>	<u>1,201</u>	<u>-</u>	<u>423</u>

**7 Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**7 Presentation currency**

The financial statements are presented in Sterling.

**8 Legal form of entity and country of incorporation**

Friends of Sabeel UK (FOSUK) is a private company limited by guarantee and incorporated in England.

**9 Registered office**

The address of the company's registered office is:

152 Church Road  
Northfield  
Birmingham  
B31 2LU

**FRIENDS OF SABEEL UK (FOSUK)**

England & Wales - Charity number 1116817

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# Accounts

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Registered number  
05595112

Friends of Sabeel UK (FOSUK)  
Report and Financial Statements  
31 December 2023

*(A company limited by guarantee)*  
*Charity number 1116817*

## **Friends of Sabeel UK (FOSUK) Company Information**

### **Directors**

Kate Aspinwall (resigned on 11 September 2023)  
Lesley Dawson  
Karen Fairfax-Cholmeley  
John Howard  
Lynn McAllister  
Diana Paulding (appointed 11 September 2023)  
Miranda Pinch  
Jenny Richardson (resigned 11 September 2023)  
Nicholas Taylor (appointed 11 September 2023)  
Peter Woodall

### **Secretary**

Peter Woodall

### **Key management personnel**

Charlotte Marshall

### **Independent examiner**

N Westbury BSc(Hons) FCCA  
The Old Engine Shed Whettons Yard  
Chapel Street  
Bloxham  
Banbury Oxon  
OX15 4NB

### **Bankers**

National Westminster Bank PLC & The Co-Operative Bank PLC

### **Address**

PO Box 18336  
Birmingham  
B31 9FY

### **Registered number**

05595112

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## **Friends of Sabeel UK (FOSUK)**

**Registered number:** 05595112

### **Trustees' Report**

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 December 2023 which 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 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 2015).

### **Achievements and performance**

During 2023 the organisation has:

- Hosted Palestinian speakers from the Tent of Nations on a UK tour in May which included two public events, meetings with senior Church leaders, meetings in parliament with MPs and Lords.
- Held events at the Church of England's General Synod in February and July with Palestinian Christian speakers to support the Carlisle motion which will be debated at General Synod in Feb 2025.
- Submitted memorials to the Methodist Conference to push them on their investment in HSBC and position on Israel as an apartheid state, which resulted in their acknowledgement of the human rights reports evidencing this, and encouraged members to engage with the boycott, divestment and sanctions movement that we support.
- Organised and hosted a series of online workshops with the Global Kairos for Justice coalition which focussed on the reports on apartheid, with speakers from Human Rights Watch, Amnesty International, B'Tselem and Al-Haq.
- Organised a 4-part webinar series for Advent on the topic of Hope for Palestine, which included a vigil for Gaza in the final week.
- Hosted an event for our key campaigners focussed on renewal and revival at Christian Aid's headquarters in London (Sep).
- Invited Palestinian Christian Muna Nassar to Greenbelt festival, and in partnership with them organised a series of panel events and talks at Greenbelt with Muna as the lead speaker. We also had a stand at Greenbelt hosted by staff and volunteers, with our materials and campaigns available.
- Invited and sponsored 5 young adults to visit Jerusalem and attend our partner Sabeel's conference for young people in June. Several of the young adults then volunteered on our stall at Greenbelt.
- Following the events of Oct 7th in Israel, and the subsequent war in Gaza, the end quarter of 2023 focussed on campaigning for a permanent ceasefire, and end to all arms sales to Israel, and access to full humanitarian aid for the people of Gaza. We have worked in coalition with many other human rights organisations to issue statements, campaign actions, engagement with MPs and Lords, engagement with Church Leaders, and attend and support protests and marches in London. A full list of our actions on Gaza can be found here: [Gaza: A Call to Action | Sabeel-Kairos](#)
- In December we launched a financial appeal for our partner Sabeel's Christmas project to support families on low/no income during advent with a grant for food and essentials. We raised over £10,000.
- We have continued to promote all of the statements and reports from our partners, including the Call to Repentance issued by Kairos Palestine at the start of the war on Gaza and subsequent calls to action from the Palestinian Christian Community.

## **Friends of Sabeel UK (FOSUK)**

**Registered number:** 05595112

### **Trustees' Report**

#### **Structure, Governance and Management**

Friends of Sabeel UK (FOSUK) is governed by a Memorandum and Articles of Association, constituted as a company limited by guarantee. The Trustees are duly elected at the Annual General Meeting, on a rolling basis, as agreed by the Board at its meeting on 8 March 2006 and approved at the AGM of 8 April 2006. The Director and Advocacy Worker are ex officio members of the Board, and responsible to it for the day-to-day management of the charity, assisted by a part-time Membership Officer.

The Treasurer is also ex officio.

In May 2017 Friends of Sabeel UK and Kairos Britain merged. The working name for the new organisation has become Sabeel-Kairos and works to support both the Sabeel Ecumenical Liberation Theology Centre in Jerusalem and Kairos Palestine.

Friends of Sabeel UK (FOSUK) has active regional groups in the North West and Yorkshire and many other active members around the UK.

#### **Objectives and Activities**

The objectives are:

- 1) to support the Sabeel Ecumenical Liberation Theology Centre in Jerusalem in its work for the promotion of religion for the benefit of the community;
- 2) to support and encourage the Christian community in the Holy Land (Israel and the Palestinian areas of Gaza, the West Bank and East Jerusalem) in their life and witness;
- 3) to raise awareness in the United Kingdom concerning Christians in the Holy Land and to promote links with them.

In pursuit of these objectives we have:

- Continued to promote Palestinian-led initiatives and campaigns focussed on ending the occupation through non-violent means.
- Continued to organise, promote and run our Investing for Peace campaign in the UK, working with members from the UK Church denominations and other organisations that partner with us in the campaign.
- Continued to raise awareness in the UK Churches about the situation in Israel and Palestine, promoting justice, peace, equality and dignity for all who live there through online events, producing promotional materials and information, answering queries and sharing a platform with other organisations working on the same issues.
- Continued to promote and support the work of our partner organisations in Israel/Palestine, Sabeel Jerusalem and Kairos Palestine through regular e-newsletters, website, social media and postal mailings (including the quarterly Cornerstone magazine from Sabeel Jerusalem).
- Continued to organise a number of online events to raise the profile of our Palestinian partners in the UK, including organising a successful conference and AGM (online) for our members with international speakers, workshops and resources.
- Continued to work in coalition with other like-minded organisations, attending joint meetings and taking part in joint advocacy activities such as letters to parliamentarians, briefings, events and conferences.
- Continued to communicate and support our regional Sabeel-Kairos community groups, providing help with events, resources and assistance when needed.
- Continued to promote our key messages and campaigns through our website, email newsletters, postal mailings and social media platforms including Facebook, twitter and Instagram.
- Continued to promote the weekly Sabeel prayer initiative 'the Wave of Prayer' and the campaigning initiative 'Kumi Now'.
- Continued to focus more time on reaching a younger audience, particularly the under 35s in UK Churches.

**Friends of Sabeel UK (FOSUK)**  
**Registered number:** 05595112  
**Trustees' Report**

### **Financial Review**

The main income during 2023 came from subscriptions and donations amounting to £56,036, (2022:£44,220). Total income from all sources for 2023 was £60,164 (2022: £44,270). Total expenditure for the year was £45,917 (2022: £31,994), of which £9,854 (2022: £nil) was passed to our partners in Palestine. The majority of expenditure focuses on supporting the objectives and aims of Friends of Sabeel UK (FOSUK) in the UK. This includes the advocacy work and campaigns run by the staff, online and in-person events and meetings, visits to the region to support partner initiatives, producing resources and publications, administration and support to our members and campaigners.

Net Assets at the end of the year are £75,706 (2022: £61,459).

The Trustees have been notified that the Friends of Sabeel is a residuary beneficiary named in the will of one of our long-standing supporters. The amount is still uncertain and so this has not been included in the 2023 accounts. The Trustees are very grateful to supporters and friends who remember the work of the charity in this way.

The trustees continue to work to ensure a solid financial foundation to support the objectives and aims of the organisation by encouraging new members and to ensure that the generous stream of regular donations is maintained. We are grateful to all those who donate to the work of Friends of Sabeel UK(FOSUK) and are particularly grateful to all those who make donations above the minimum rate of membership, and to those who make one-off donations to support special activities. Gift Aid remains an important source of income and we are grateful to all those who have signed Gift Aid declarations. It is always our intention to use wisely the resources given to us and expenditure will continue to be monitored to make sure that money is used in the most effective ways to further the objectives of Friends of Sabeel UK (FOSUK).

### **Plans for the future**

The trustees will continue to promote the objectives and activities and adapt them to deal with future events.

### **Public Benefit**

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

This report was approved by the Board of trustees on 24 September 2024

K Fairfax-Cholmeley  
Trustee

**Friends of Sabeel UK (FOSUK)**  
**Independent Examiner's report**  
**to the trustees of Friends of Sabeel UK (FOSUK)**

I report on the accounts of the charity for the year ended 31 December 2023, which are set out on the attached pages.

This report is made solely to the Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report. The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

**Respective responsibilities of trustee and examiner**

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this period under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

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

My examination was carried out in accordance with the 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 matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect the requirements:
  - > to keep accounting records in accordance with section 130 and 131 of the 2011 Act; and
  - >to prepare financial statements which accord with the accounting records, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and in other respects comply with the accounting requirements of the Act have not been met; or
  
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

N Westbury BSc(Hons) FCCA

26 September 2024

The Old Engine Shed Whettons Yard  
Chapel Street  
Bloxham  
Banbury Oxon  
OX15 4NB

**Friends of Sabeel UK (FOSUK)**  
**Statement of Financial Activities or Income Statement (Profit and loss account)**  
**for the year ended 31 December 2023**

		<b>Unrestricted</b>	<b>Restricted</b>	<b>Total funds</b>	
	<b>Notes</b>	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income</b>	Donations, subscriptions and appeals	42,038	13,998	56,036	44,220
	Charitable activities	3,258	-	3,258	
	Trading activities	870	-	870	50
	2	<u>46,166</u>	<u>13,998</u>	<u>60,164</u>	<u>44,270</u>
<b>Expenditure</b>	Expenditure on charitable activities	36,063	9,854	45,917	31,994
		<u>36,063</u>	<u>9,854</u>	<u>45,917</u>	<u>31,994</u>
<b>Net expenditure</b>		10,103	4,144	14,247	12,276
<b>Transfers between funds</b>		-	-	-	-
<b>Reconciliation of funds</b>					
Total funds brought forward		56,003	5,456	61,459	49,183
<b>Total funds carried forward</b>		<u>66,106</u>	<u>9,600</u>	<u>75,706</u>	<u>61,459</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derived from continuing activities.

**Friends of Sabeel UK (FOSUK)**  
**Statement of Financial Position**  
**as at 31 December 2023**

	Notes	2023 £	2022 £
<b>Current assets</b>			
Debtors	4	16,267	12,776
Cash at bank and in hand		59,680	49,933
		<u>75,947</u>	<u>62,709</u>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	5	(241)	(1,250)
<b>Net current assets</b>		<u>75,706</u>	<u>61,459</u>
<b>Net assets</b>		<u>75,706</u>	<u>61,459</u>
<b>The funds of the charity</b>			
Restricted funds	6	9,600	5,456
Other unrestricted funds	6	66,106	56,003
<b>Total charity funds</b>		<u>75,706</u>	<u>61,459</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime.

K Fairfax-Cholmeley  
Trustee on behalf of the trustees  
Approved by the board of trustees on 26 September 2024

**Friends of Sabeel UK (FOSUK)  
Notes to the Accounts  
for the year ended 31 December 2023**

**1 Summary of significant accounting policies**

***Basis of preparation***

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Friends of Sabeel UK (FOSUK) 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 note(s).

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was considered necessary.

***Income***

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

***Fund accounting***

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work.

***Expenditure***

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity.

Irrecoverable VAT is charged as a part of the expenditure concerned.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

**Friends of Sabeel UK (FOSUK)**  
**Notes to the Accounts**  
**for the year ended 31 December 2023**

**Creditors**

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

<b>2 Analysis of income</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Donations, Subscriptions & Appeal	56,036	44,220
Charitable activities	3,258	-
Trading activities	870	50
	<u>60,164</u>	<u>44,270</u>
By geographical market:		
UK	<u>60,164</u>	<u>44,270</u>
<b>3 Analysis of expenditure</b>	<b>2023</b>	<b>2022</b>
Cornerstone magazine, newsletter, etc.	72	756
Advocacy expenses	1,090	1,807
Advocacy consultancy	-	11,881
Staffing	31,186	11,691
Premises	-	4,570
Other costs	13,569	1,289
	<u>45,917</u>	<u>31,994</u>

The average number of employees during the year, calculated on the basis of full time equivalents was 1.0 (2022: 0.4). The charity does not operate any pension scheme. Staff and the charity make contributions to the NEST scheme.

No members of the Board received any remuneration during the year (2022: £Nil).

No director or person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

<b>4 Debtors</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Debtors and prepayments	<u>16,267</u>	<u>12,776</u>
<b>5 Creditors: amounts falling due within one year</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>
Accruals	<u>241</u>	<u>1,250</u>

**Friends of Sabeel UK (FOSUK)**  
**Notes to the Accounts**  
**for the year ended 31 December 2023**

<b>6 Analysis of Net Assets</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total funds</b>	
	<b>2023</b>	<b>2023</b>	<b>2023</b>	<b>2022</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Current assets	66,347	9,600	75,947	57,253
Current liabilities	(241)	-	(241)	(1,250)
At 31 December	<u>66,106</u>	<u>9,600</u>	<u>75,706</u>	<u>56,003</u>

**Restricted Funds**

**Sabeel Jerusalem and Kairos Palestine.** One of Sabeel-Kairos UK's principal activities is to support the work of the Sabeel Ecumenical Liberation Theology Center in Jerusalem and the Kairos Palestine. Donations are, from time to time, made by individual members with the specific request that they be passed directly to these organisations. In 2022 and 2023 a Christmas appeal was made for funds to support their work.

Income – Donations by members £1,875 (2022: £nil) and Fundraising £7,323 (2022: £3,833)

Expenditure – £5,707 (2022 £nil)

**Young Adult Sponsorship.** In 2023 work to promote the activities of the organisation among the 18-35 age group included sponsoring young adults to attend a Sabeel Jerusalem conference. Generous donations were received from two members and a grant was received from the URC Legacy Fund.

Income – Donations by members £2,400 (2022: £nil) and Grants £2,400 (2022: £nil)

Expenditure - £4,015 (2022: £nil)

**Investment for Peace campaign fund.** Investment for Peace is a major part of the organisations UK advocacy work. These funds were donated specifically for this work.

**Regional Groups.** Sabeel-Kairos UK supports a number of active groups around the country who advocate for Palestinian rights. Funds raised locally to support the work of these groups are held by the central group if they are not immediately needed.

Income - £nil (2022: £nil)

Expenditure - £130 (2022: £nil)

**Movements on restricted funds**

	<b>Sabeel Jerusalem</b>	<b>Karios Palestine</b>	<b>Young adult sponsorship</b>	<b>Investment for Peace</b>	<b>Regional Groups</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1 January	2,955	1,917	-	31	553
Income	9,198	-	4,800	-	-
Expenditure	(3,792)	(1,917)	(4,015)	-	(130)
At 31 December	<u>8,361</u>	<u>-</u>	<u>785</u>	<u>31</u>	<u>423</u>

**7 Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**Friends of Sabeel UK (FOSUK)  
Notes to the Accounts  
for the year ended 31 December 2023**

**7 Presentation currency**

The financial statements are presented in Sterling.

**8 Legal form of entity and country of incorporation**

Friends of Sabeel UK (FOSUK) is a private company limited by guarantee and incorporated in England.

**9 Principal place of business**

The address of the company's registered office is:

152 Church Road  
Northfield  
Birmingham  
B31 2LU

**FRIENDS OF SABEEL UK (FOSUK)**

England & Wales - Charity number 1116817

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# Accounts

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Registered number  
05595112

Friends of Sabeel UK (FOSUK)  
Report and Financial Statements  
31 December 2022

*(A company limited by guarantee)*  
*Charity number 1116817*

## **Friends of Sabeel UK (FOSUK) Company Information**

### **Directors**

Kate Aspinwall  
Lesley Dawson  
Karen Fairfax-Cholmeley  
Garth Hewitt (resigned on 12 September 2022)  
John Howard  
Lynn McAllister  
Miranda Pinch  
Jenny Richardson  
Stephen Sizer (resigned on 3 February 2023)  
Peter Woodall

### **Secretary**

Peter Woodall

### **Key management personnel**

Charlotte Marshall and Phoebe Rison, the Sabeel-Kairos advocacy workers

### **Independent examiner**

N Westbury BSc(Hons) FCCA  
The Old Engine Shed Whettons Yard  
Chapel Street  
Bloxham  
Banbury Oxon  
OX15 4NB

### **Bankers**

National Westminster Bank PLC & The Co-Operative Bank PLC

### **Address**

PO Box 18336  
Birmingham  
B31 9FY

### **Registered number**

05595112

### **Charity number**

1116817

## **Friends of Sabeel UK (FOSUK)**

**Registered number:** 05595112

### **Trustees' Report**

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 December 2022 which 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 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 2015).

#### **Achievements and performance**

During 2022 the organisation has:

- Established a group working within the Church of Scotland and Baptist Churches as part of our Investing for Peace campaign
- Delivered a successful 5-part online Lent course on Cry for Hope
- Continued to lobby the Methodist Church on their investment policy and regarding the World Council of Church Assembly in 2023
- We have pushed to hold the United Reformed Church to account for its 2021 resolutions which amongst others urged screening their investments more closely to exclude companies profiting from the occupation
- Promoted the resolution at the Carlisle Diocesan Synod meeting in Oct 2021 concerning the plight of Palestinian Christians which will now proceed to the Church of England's General Synod in the next 4 years.
- Successfully held a fundraising appeals at Christmas, raising more funds for our work here in the UK and the work of our partners in Jerusalem and the West Bank.
- Launched several public statements in coalition with other organisations in the UK challenging UK policy on Israel/Palestine and calling for accountability and international law to be upheld.
- Continued to develop our Young Advocates Forum, helping to establish our work with young Christians and raise up a new generation of campaigners in the UK Churches.
- Raised the profile of our Palestinian partners and brought their voice into the UK Churches through a number of online events, including our national conference and AGM, seminars on Cry for Hope, promoting the weekly Kumi Now series, an Advent series looking at apartheid and linked themes
- Promoted documents and reports written by our partners including Easter and Advent Alerts by Kairos Palestine, and the Cornerstone magazine from Sabeel Jerusalem.
- Worked in partnership with the Unreached Network to put on an advent series (online videos) about Bethlehem and the plight of Palestinian Christians, reaching over 2,000 new people unconnected to Sabeel-Kairos.
- Successfully raised awareness of the culture, heritage and history of Palestine through several Palestinian cookalongs in partnership with local Sabeel-Kairos groups across the UK

## **Friends of Sabeel UK (FOSUK)**

**Registered number:** 05595112

### **Trustees' Report**

#### **Structure, Governance and Management**

Friends of Sabeel UK (FOSUK) is governed by a Memorandum and Articles of Association, constituted as a company limited by guarantee. The Trustees are duly elected at the Annual General Meeting, on a rolling basis, as agreed by the Board at its meeting on 8 March 2006 and approved at the AGM of 8 April 2006. The Advocacy Workers are ex officio members of the Board, and responsible to it for the day-to-day management of the charity, assisted by a part-time Administrator. The Advocacy Workers receive a consultancy fee plus expenses.

The Treasurer is also ex officio.

In May 2017 Friends of Sabeel UK and Kairos Britain merged. The working name for the new organisation has become Sabeel-Kairos and works to support both the Sabeel Ecumenical Liberation Theology Centre in Jerusalem and Kairos Palestine.

Friends of Sabeel UK (FOSUK) has active regional groups in the North West and Yorkshire and many other active members around the UK.

#### **Objectives and Activities**

The objectives are:

- 1) to support the Sabeel Ecumenical Liberation Theology Centre in Jerusalem in its work for the promotion of religion for the benefit of the community;
- 2) to support and encourage the Christian community in the Holy Land (Israel and the Palestinian areas of Gaza, the West Bank and East Jerusalem) in their life and witness;
- 3) to raise awareness in the United Kingdom concerning Christians in the Holy Land and to promote links with them.

## **Friends of Sabeel UK (FOSUK)**

**Registered number:** 05595112

### **Trustees' Report**

In pursuit of these objectives we have:

- Continued to promote Palestinian-led initiatives and campaigns focussed on ending the occupation through non-violent means.
- Continued to organise, promote and run our Investing for Peace campaign in the UK, working with members from the UK Church denominations and other organisations that partner with us in the campaign.
- Continued to raise awareness in the UK Churches about the situation in Israel and Palestine, promoting justice, peace, equality and dignity for all who live there through online events, producing promotional materials and information, answering queries and sharing a platform with other organisations working on the same issues.
- Continued to promote and support the work of our partner organisations in Israel/Palestine, Sabeel Jerusalem and Kairos Palestine through regular e newsletters, website, social media and postal mailings (including the quarterly Cornerstone magazine from Sabeel Jerusalem).
- Continued to organise a number of online events to raise the profile of our Palestinian partners in the UK, including organising a successful conference and AGM (online) for our members with international speakers, workshops and resources.
- Continued to work in coalition with other like-minded organisations, attending joint meetings and taking part in joint advocacy activities such as letters to parliamentarians, briefings, events and conferences.
- Continued to communicate and support our regional Sabeel-Kairos community groups, providing help with events, resources and assistance when needed.
- Continued to promote our key messages and campaigns through our website, email newsletters, postal mailings and social media platforms including facebook, twitter and instagram.
- Continued to promote the weekly Sabeel prayer initiative 'the Wave of Prayer' and the campaigning initiative 'Kumi Now'.
- Continued to focus more time on reaching a younger audience, particularly the under 35s in UK Churches.

**Friends of Sabeel UK (FOSUK)**  
**Registered number:** 05595112  
**Trustees' Report**

#### **Financial Review**

The main income during 2022 came from subscriptions and donations amounting to £44,220, (2021: £39,343). Total income from all sources for 2022 was £44,270 (2021: £39,343).

Total expenditure for the year was £31,994 (2021: £33,591). The majority of expenditure focuses on supporting the objectives and aims of Friends of Sabeel UK (FOSUK) in the UK. This includes the provision of the magazine Cornerstone, other publications and books, activities of the UK Advocacy workers in support of the objects of Friends of Sabeel UK (FOSUK) around the country, administration and support, rent and office costs. Administrative staff costs were £11,691 (2021: £Nil).

Net Assets at the end of the year are £61,459 (2021: £49,183).

The Trustees have been notified that the Friends of Sabeel is a residuary beneficiary named in the will of one of our long-standing supporters. The amount is still uncertain and so this has not been included in the 2022 accounts. The Trustees are very grateful to supporters and friends who remember the work of the charity in this way.

The trustees continue to work to ensure a solid financial foundation to support the objectives and aims of the organisation by encouraging new members and to ensure that the generous stream of regular donations is maintained. We are grateful to all those who donate to the work of Friends of Sabeel UK(FOSUK) and are particularly grateful to all those who make donations above the minimum rate of membership, and to those who make one-off donations to support special activities. Gift Aid remains an important source of income and we are grateful to all those who have signed Gift Aid declarations. It is always our intention to use wisely the resources given to us and expenditure will continue to be monitored to make sure that money is used in the most effective ways to further the objectives of Friends of Sabeel UK (FOSUK).

#### **Plans for the future**

The trustees will continue to promote the objectives and activities and adapt them to deal with future events.

#### **Public Benefit**

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

This report was approved by the Board of trustees on 18 September 2023

K Fairfax-Cholmeley  
Trustee

**Friends of Sabeel UK (FOSUK)**  
**Independent Examiner's report**  
**to the trustees of Friends of Sabeel UK (FOSUK)**

I report on the accounts of the charity for the year ended 31 December 2022, which are set out on the attached pages.

This report is made solely to the Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report. The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

**Respective responsibilities of trustee and examiner**

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this period under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

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

My examination was carried out in accordance with the 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 matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect the requirements:
  - > to keep accounting records in accordance with section 130 and 131 of the 2011 Act; and
  - >to prepare financial statements which accord with the accounting records, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and in other respects comply with the accounting requirements of the Act have not been met; or
  
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

N Westbury BSc(Hons) FCCA

18 September 2023

The Old Engine Shed Whettons Yard  
Chapel Street  
Bloxham  
Banbury Oxon  
OX15 4NB

**Friends of Sabeel UK (FOSUK)**  
**Statement of Financial Activities or Income Statement (Profit and loss account)**  
**for the year ended 31 December 2022**

		Unrestricted	Restricted	Total funds	
	Notes	2022	2022	2022	2021
		£	£	£	£
<b>Income</b>	Donations, subscriptions and appeals	40,387	3,833	44,220	39,343
	Conference	50	-	50	-
	2	<u>40,437</u>	<u>3,833</u>	<u>44,270</u>	<u>39,343</u>
<b>Expenditure</b>	Expenditure on charitable activities	31,994	-	31,994	33,591
		<u>31,994</u>	<u>-</u>	<u>31,994</u>	<u>33,591</u>
<b>Net expenditure</b>		8,443	3,833	12,276	5,752
<b>Transfers between funds</b>		2,000	(2,000)	-	-
<b>Reconciliation of funds</b>					
Total funds brought forward		45,560	3,623	49,183	43,431
<b>Total funds carried forward</b>		<u>56,003</u>	<u>5,456</u>	<u>61,459</u>	<u>49,183</u>

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derived from continuing activities.

**Friends of Sabeel UK (FOSUK)**  
**Statement of Financial Position**  
**as at 31 December 2022**

	Notes	2022 £	2021 £
<b>Current assets</b>			
Debtors	4	12,776	8,775
Cash at bank and in hand		49,933	41,688
		<u>62,709</u>	<u>50,463</u>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	5	(1,250)	(1,280)
<b>Net current assets</b>		<u>61,459</u>	<u>49,183</u>
<b>Net assets</b>		<u>61,459</u>	<u>49,183</u>
<b>The funds of the charity</b>			
Restricted funds	6	5,456	3,623
Other unrestricted funds	6	56,003	45,560
<b>Total charity funds</b>		<u>61,459</u>	<u>49,183</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime.

K Fairfax-Cholmeley  
Trustee on behalf of the trustees  
Approved by the board of trustees on 18 September 2023

**Friends of Sabeel UK (FOSUK)  
Notes to the Accounts  
for the year ended 31 December 2022**

**1 Summary of significant accounting policies**

***Basis of preparation***

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Friends of Sabeel UK (FOSUK) 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 note(s).

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was considered necessary.

***Income***

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

***Fund accounting***

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work.

***Expenditure***

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity.

Irrecoverable VAT is charged as a part of the expenditure concerned.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

**Friends of Sabeel UK (FOSUK)**  
**Notes to the Accounts**  
**for the year ended 31 December 2022**

**Creditors**

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

<b>2 Analysis of income</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Donations, Subscriptions & Appeal	44,220	39,343
Conference	50	-
	<u>44,270</u>	<u>39,343</u>
By geographical market:		
UK	<u>44,270</u>	<u>39,343</u>

<b>3 Analysis of expenditure</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Donations - Sabeel Jerusalem	-	5,485
Donations - Kairos Palestine	-	1,365
Cornerstone magazine, newsletter, etc.	756	1,488
Advocacy expenses	1,807	287
Advocacy consultancy	11,881	18,658
Staffing	11,691	-
Premises	4,570	5,411
Other costs	1,289	897
	<u>31,994</u>	<u>33,591</u>

The average number of employees during the year, calculated on the basis of full time equivalents was 0.4 (2021: Nil). The charity does not operate any pension scheme. Staff and the charity make contributions to the NEST scheme.

No members of the Board received any remuneration during the year (2021: £Nil).

No director or person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

<b>4 Debtors</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Debtors and prepayments	<u>12,776</u>	<u>8,775</u>

<b>5 Creditors: amounts falling due within one year</b>	<b>2022</b>	<b>2021</b>
	<b>£</b>	<b>£</b>
Accruals	<u>1,250</u>	<u>1,280</u>

**Friends of Sabeel UK (FOSUK)**  
**Notes to the Accounts**  
**for the year ended 31 December 2022**

<b>6 Analysis of Net Assets</b>	<b>Unrestricted 2022 £</b>	<b>Restricted 2022 £</b>	<b>Total funds 2022 £</b>	<b>2021 £</b>
Current assets	57,253	5,456	62,709	50,463
Current liabilities	(1,250)	-	(1,250)	(1,280)
At 31 December	56,003	5,456	61,459	49,183

**Restricted Funds**

**Sabeel Jerusalem and Kairos Palestine.** One of Sabeel-Kairos UK's principle activities is to support the work of the Sabeel Ecumenical Liberation Theology Center in Jerusalem and the Kairos Palestine. Donations are, from time to time, made by individual members with the specific request that they be passed directly to these organisations. In 2022 a Christmas appeal was made for funds to support their work.

Income – Donations by members £nil (2021: £675) and Fundraising £3,833 (2021: £3,635)

Expenditure – Nil (2021 £6,850)

**Conservative Conference.** This is a donation from a member with the purpose of funding a stall at a future Conservative Conference. As noted in the 2021 accounts, the donor advised Sabeel-Kairos that these funds could be used for general purposes and the directors have determined to move the funds to general funds.

**Investment for Peace campaign fund.** Investment for Peace is a major part of the organisations UK advocacy work. These funds were donated specifically for this work.

**Regional Groups.** Sabeel-Kairos UK supports a number of active groups around the country who advocate for Palestinian rights. Funds raised locally to support the work of these groups are held by the central group if they are not immediately needed.

**Movements on restricted funds**

	<b>Sabeel Jerusalem £</b>	<b>Karios Palestine £</b>	<b>Conservative Conference £</b>	<b>Investment for Peace £</b>	<b>Regional Groups £</b>
At 1 January	1,039	-	2,000	31	553
Income	1,916	1,917	-	-	-
Expenditure	-	-	-	-	-
Movement between funds	-	-	(2,000)	-	-
At 31 December	2,955	1,917	-	31	553

**7 Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**8 Presentation currency**

The financial statements are presented in Sterling.

**Friends of Sabeel UK (FOSUK)  
Notes to the Accounts  
for the year ended 31 December 2022**

**9 Legal form of entity and country of incorporation**

Friends of Sabeel UK (FOSUK) is a private company limited by guarantee and incorporated in England.

**10 Principal place of business**

The address of the company's registered office is:

152 Church Road  
Northfield  
Birmingham  
B31 2LU

**FRIENDS OF SABEEL UK (FOSUK)**

England & Wales - Charity number 1116817

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# Accounts

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Registered number  
05595112

Friends of Sabeel UK (FOSUK)  
Report and Financial Statements  
31 December 2021

*(A company limited by guarantee)*  
*Charity number 1116817*

## **Friends of Sabeel UK (FOSUK) Company Information**

### **Directors**

Kate Aspinwall  
Warren Bardsley (Resigned September 2021)  
Mark Battison (Resigned May 2021)  
Lesley Dawson (Appointed May 2021)  
Karen Fairfax-Cholmeley  
Enid Gordon (Resigned September 2021)  
Garth Hewitt (Appointed May 2021)  
John Howard (Appointed September 2021)  
Lynn McAllister  
Miranda Pinch  
Jenny Richardson  
Stephen Sizer  
Peter Woodall

### **Secretary**

P M Woodall

### **Key management personnel**

Charlotte Marshall and Phoebe Rison, the Sabeel-Kairos advocacy workers

### **Independent examiner**

N Westbury BSc(Hons) FCCA  
The Old Engine Shed Whettons Yard  
Chapel Street  
Bloxham  
Banbury Oxon  
OX15 4NB

### **Bankers**

National Westminster Bank PLC & The Co-Operative Bank PLC

### **Registered office**

152 Church Road  
Northfield  
Birmingham  
B31 2LU

### **Registered number**

05595112

### **Charity number**

1116817

## **Friends of Sabeel UK (FOSUK)**

**Registered number:** 05595112

### **Trustees' Report**

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 December 2021 which 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 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 2015).

#### **Achievements and performance**

During 2021 the organisation has:

- Successfully lobbied the Methodist Church to revise their investment policy concerning Israel/Palestine, resulting in a new policy being issued in September 2021
- Successfully campaigned for the Methodist Church to divest from Caterpillar Inc due to the provision of weaponised bulldozers which demolish Palestinian homes.
- Oversaw the submission and passing of a resolution at Methodist Conference 2021 commending our partner Kairos Palestine's advocacy document 'Cry for Hope' to be read and prayerfully considered by Methodist Churches across the UK.
- Successfully aided and assisted senior members of the United Reformed Church to submit (and pass in favour) 10 resolutions concerning Israel/Palestine at the 2021 General Assembly including two supporting the aims of our investing for peace campaign.
- Successfully brought on board a new partner in the campaign (Christian Aid) who have since recommended our investing for peace campaign as the lead action for Churches in a new report on Palestine released in October 2021.
- Supported and promoted the passing of a resolution at the Carlisle Diocesan Synod meeting in October 2021 concerning the plight of Palestinian Christians which will now proceed to the Church of England's General Synod in the next 4 years.
- Successfully launched several fundraising appeals, raising more funds for our work here in the UK and the work of our partners in Jerusalem and the West Bank.
- Launched several public statements in coalition with other organisations in the UK challenging UK policy on Israel/Palestine and calling for accountability and international law to be upheld.
- Successfully recruited several new under 35s to our Young Advocates Forum, helping to establish our work with young Christians and raise up a new generation of campaigners in the UK Churches.
- Lobbied and campaigned successfully for the release of Palestinian Christian student Layan Nassi gaining over 2,700 responses on social media channels and signatures to a petition for her release.
- Raised the profile of our Palestinian partners and brought their voice into the UK Churches through a number of online events, including our national conference and AGM, 3 more seminars on Cry for Hope, an Easter service linked with the Palestinian Christian community, an event on Palestine during the Pandemic, and a theological event with Friends of Sabeel groups around the world.
- Promoted documents and reports written by our partners including Easter and Advent Alerts by Kairos Palestine, and the Cornerstone magazine from Sabeel Jerusalem.
- Worked in partnership with the Unreached Network to put on an advent series (online videos) about Bethlehem and the plight of Palestinian Christians, reaching over 2,000 new people unconnected to Sabeel-Kairos.
- Successfully raised awareness of the culture, heritage and history of Palestine through several Palestinian cookalongs in partnership with local Sabeel-Kairos groups across the UK.

## **Friends of Sabeel UK (FOSUK)**

**Registered number:** 05595112

### **Trustees' Report**

#### **Structure, Governance and Management**

Friends of Sabeel UK (FOSUK) is governed by a Memorandum and Articles of Association, constituted as a company limited by guarantee. The Trustees are duly elected at the Annual General Meeting, on a rolling basis, as agreed by the Board at its meeting on 8 March 2006 and approved at the AGM of 8 April 2006. The Advocacy Workers are ex officio members of the Board, and responsible to it for the day-to-day management of the charity, assisted by a part-time Administrator. The Advocacy Workers receive a consultancy fee plus expenses.

The Treasurer is also ex officio.

In May 2017 Friends of Sabeel UK and Kairos Britain merged. The working name for the new organisation has become Sabeel-Kairos and works to support both the Sabeel Ecumenical Liberation Theology Centre in Jerusalem and Kairos Palestine.

Friends of Sabeel UK (FOSUK) has active regional groups in the North West and Yorkshire and many other active members around the UK.

#### **Objectives and Activities**

The objectives are:

- 1) to support the Sabeel Ecumenical Liberation Theology Centre in Jerusalem in its work for the promotion of religion for the benefit of the community;
- 2) to support and encourage the Christian community in the Holy Land (Israel and the Palestinian areas of Gaza, the West Bank and East Jerusalem) in their life and witness;
- 3) to raise awareness in the United Kingdom concerning Christians in the Holy Land and to promote links with them.

## **Friends of Sabeel UK (FOSUK)**

**Registered number:** 05595112

### **Trustees' Report**

In pursuit of these objectives we have:

- Continued to promote Palestinian-led initiatives and campaigns focussed on ending the occupation through non-violent means.
- Continued to organise, promote and run our Investing for Peace campaign in the UK, working with members from the UK Church denominations and other organisations that partner with us in the campaign.
- Continued to raise awareness in the UK Churches about the situation in Israel and Palestine promoting justice, peace, equality and dignity for all who live there through online events, producing promotional materials and information, answering queries and sharing a platform with other organisations working on the same issues.
- Continued to promote and support the work of our partner organisations in Israel/Palestine, Sabeel Jerusalem and Kairos Palestine through regular e-newsletters, website, social media and postal mailings (including the quarterly Cornerstone magazine from Sabeel Jerusalem).
- Continued to organise a number of online events to raise the profile of our Palestinian partners in the UK, including organising a successful conference and AGM (online) for our members with international speakers, workshops and resources.
- Continued to work in coalition with other like-minded organisations, attending joint meetings and taking part in joint advocacy activities such as letters to parliamentarians, briefings, events and conferences.
- Continued to communicate and support our regional Sabeel-Kairos community groups, providing help with events, resources and assistance when needed.
- Continued to promote our key messages and campaigns through our website, email newsletters, postal mailings and social media platforms including facebook, twitter and instagram.
- Continued to promote the weekly Sabeel prayer initiative 'the Wave of Prayer' and the campaign initiative 'Kumi Now'.
- Started to focus more time on reaching a younger audience, particularly the under 35s in UK Churches.

**Friends of Sabeel UK (FOSUK)**  
**Registered number:** 05595112  
**Trustees' Report**

### **Financial Review**

The main income during 2021 came from subscriptions and donations amounting to £39,343, (2020: £46,641). Total income from all sources for 2021 was £39,343 (2020: £47,219).

Total expenditure for the year was £33,591 (2020: £26,553). It includes donations to Sabeel Jerusalem of £5,485 (2020: £150). The majority of expenditure focuses on supporting the objectives and aims of Friends of Sabeel UK (FOSUK) in the UK. This includes the provision of the magazine Cornerstone, other publications and books, activities of the UK Advocacy workers in support of the objects of Friends of Sabeel UK (FOSUK) around the country, administration and support, rent and office costs. Administrative staff costs were £Nil (2020: £Nil).

Net Assets at the end of the year are £49,183 (2020: £43,431).

The trustees continue to work to ensure a solid financial foundation to support the objectives and aims of the organisation by encouraging new members and to ensure that the generous stream of regular donations is maintained. We are grateful to all those who donate to the work of Friends of Sabeel UK(FOSUK) and are particularly grateful to all those who make donations above the minimum rate of membership, and to those who make one-off donations to support special activities. Gift Aid remains an important source of income and we are grateful to all those who have signed Gift Aid declarations. It is always our intention to use wisely the resources given to us and expenditure will continue to be monitored to make sure that money is used in the most effective ways to further the objectives of Friends of Sabeel UK (FOSUK).

### **Plans for the future**

The trustees will continue to promote the objectives and activities and adapt them to deal with future events.

### **Public Benefit**

The trustees have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

This report was approved by the Board of trustees on 12 September 2022

P M Woodall  
Trustee

**Friends of Sabeel UK (FOSUK)**  
**Independent Examiner's report**  
**to the trustees of Friends of Sabeel UK (FOSUK)**

I report on the accounts of the charity for the year ended 31 December 2021, which are set out on the attached pages.

This report is made solely to the Trustees, as a body, in accordance with section 145 of the Charities Act 2011 and regulations made under section 154 of that Act. My work has been undertaken so that I might state to the charity's Trustees those matters I am required to state to them in an Independent Examiner's Report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's Trustees as a body, for my work or for this report. The financial statements have been prepared in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) This has been done in order for the accounts to provide a true and fair view in accordance with the Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

**Respective responsibilities of trustee and examiner**

The charity's Trustees are responsible for the preparation of the accounts. The charity's Trustees consider that an audit is not required for this period under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

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

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

My examination was carried out in accordance with the 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 matter has come to my attention:

- which gives me reasonable cause to believe that in any material respect the requirements:
  - > to keep accounting records in accordance with section 130 and 131 of the 2011 Act; and
  - >to prepare financial statements which accord with the accounting records, Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and in other respects comply with the accounting requirements of the Act have not been met; or
  
- to which, in my opinion, attention should be drawn in order to enable a proper understanding of the financial statements to be reached.

N Westbury BSc(Hons) FCCA

27 September 2022

The Old Engine Shed Whettons Yard  
Chapel Street  
Bloxham  
Banbury Oxon  
OX15 4NB

**Friends of Sabeel UK (FOSUK)**  
**Statement of Financial Activities or Income Statement (Profit and loss account)**  
**for the year ended 31 December 2021**

		<b>Unrestricted</b>	<b>Restricted</b>	<b>Total funds</b>	
	<b>Notes</b>	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>
		<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Income</b>	Donations, subscriptions and appeals	34,983	4,360	39,343	46,641
	Income from books and educational materials	-	-	-	25
	Conference	-	-	-	553
		<hr/>	<hr/>	<hr/>	<hr/>
	2	34,983	4,360	39,343	47,219
<b>Expenditure</b>	Expenditure on charitable activities	26,741	6,850	33,591	26,553
		<hr/>	<hr/>	<hr/>	<hr/>
		26,741	6,850	33,591	26,553
<b>Net expenditure</b>		8,242	(2,490)	5,752	20,666
<b>Transfers between funds</b>		348	(348)	-	-
<b>Reconciliation of funds</b>					
	Total funds brought forward	36,970	6,461	43,431	22,765
<b>Total funds carried forward</b>		<hr/>	<hr/>	<hr/>	<hr/>
		45,560	3,623	49,183	43,431

The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derived from continuing activities.

**Friends of Sabeel UK (FOSUK)**  
**Statement of Financial Position**  
**as at 31 December 2021**

	Notes	2021 £	2020 £
<b>Current assets</b>			
Debtors	4	8,775	4,814
Cash at bank and in hand		41,688	39,897
		<u>50,463</u>	<u>44,711</u>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	5	(1,280)	(1,280)
<b>Net current assets</b>		<u>49,183</u>	<u>43,431</u>
<b>Net assets</b>		<u>49,183</u>	<u>43,431</u>
<b>The funds of the charity</b>			
Restricted funds	6	3,623	6,461
Other unrestricted funds	6	45,560	36,970
<b>Total charity funds</b>		<u>49,183</u>	<u>43,431</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime.

P M Woodall  
Trustee on behalf of the trustees  
Approved by the board of trustees on 27 September 2022

**Friends of Sabeel UK (FOSUK)  
Notes to the Accounts  
for the year ended 31 December 2021**

**1 Summary of significant accounting policies**

***Basis of preparation***

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Friends of Sabeel UK (FOSUK) 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 note(s).

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required. No such restatement was considered necessary.

***Income***

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

***Fund accounting***

Unrestricted funds are available to spend on activities that further any of the purposes of charity.

Designated funds are unrestricted funds of the charity which the trustees have decided at their discretion to set aside to use for a specific purpose. Restricted funds are donations which the donor has specified are to be solely used for particular areas of the charity's work.

***Expenditure***

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes the costs of activities undertaken to further the purposes of the charity.

Irrecoverable VAT is charged as a part of the expenditure concerned.

***Debtors***

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

**Friends of Sabeel UK (FOSUK)**  
**Notes to the Accounts**  
**for the year ended 31 December 2021**

**Creditors**

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

<b>2 Analysis of income</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Donations, Subscriptions & Appeal	39,343	46,641
Income from books and educational materials	-	25
Conference	-	553
	<u>39,343</u>	<u>47,219</u>
By geographical market:		
UK	<u>39,343</u>	<u>47,219</u>

<b>3 Analysis of expenditure</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Donations - Sabeel Jerusalem	5,485	150
Donations - Kairos Palestine	1,365	-
Cornerstone magazine, newsletter, etc.	1,488	1,898
Advocacy expenses	287	741
Advocacy consultancy	18,658	18,742
Premises	5,411	3,843
Other costs	897	1,179
	<u>33,591</u>	<u>26,553</u>

The charitable company had no employees in the year (2020: Nil). No directors received any remuneration during the year (2020: £Nil). The charitable company used to lease its office and some administration services from a company, in which one of the charitable company's directors is a director. The total rent paid in the year was £4,500 (2020: £2,900). No other director or person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

<b>4 Debtors</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Debtors and prepayments	<u>8,775</u>	<u>4,814</u>

<b>5 Creditors: amounts falling due within one year</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Accruals	<u>1,280</u>	<u>1,280</u>

**Friends of Sabeel UK (FOSUK)**  
**Notes to the Accounts**  
**for the year ended 31 December 2021**

<b>6 Analysis of Net Assets</b>	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total funds</b>	
	<b>2021</b>	<b>2021</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
Current assets	46,840	3,623	50,463	44,711
Current liabilities	(1,280)	-	(1,280)	(1,280)
At 31 December	45,560	3,623	49,183	43,431

**Restricted Funds**

**Sabeel Jerusalem.** One of Sabeel-Kairos UK's principle activities is to support the work of the Sabeel Ecumenical Liberation Theology Center in Jerusalem. Donations are, from time to time, made by individual members with the specific request that they be passed directly to Sabeel Jerusalem. In 2021 a major fundraising appeal was match funded by a member. The proceeds of this appeal were split between UK work and a payment to Sabeel Jerusalem. Sabeel-Kairos UK liases with Sabeel Jerusalem about the timing of payments and the balance on the Fund represents amounts which will be paid to meet future requirements of Sabeel Jerusalem.

Income - Donations by members £675 and Fundraising £3,635.

Expenditure - Payment to Sabeel Jerusalem £5,398; Payment on behalf of Sabeel Jerusalem £87; and Payment to support Kairos Palestine £1,365.

**Conservative Conference.** This is a donation from a member with the purpose of funding a stall at a future Conservative Conference. Further note: the donor has recently advised that Sabeel-Kairos can use these funds for general purposes. The Board is yet to make a decision about whether to change the use of the funds.

**Investment for Peace campaign fund.** Investment for Peace is a major part of the organisations UK advocacy work. These funds were donated specifically for this work.

**Regional Groups.** Sabeel-Kairos UK supports a number of active groups around the country who advocate for Palestinian rights. Funds raised locally to support the work of these groups are held by the central group if they are not immediately needed.

Income - Donations received £50.

<b>Movements on restricted funds</b>	<b>Sabeel</b>	<b>Conservative</b>	<b>Investment for</b>	<b>Regional</b>
	<b>Jerusalem</b>	<b>Conference</b>	<b>Peace</b>	<b>Groups</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
At 1 January	3,927	2,000	31	503
Income	4,310	-	-	50
Expenditure	(6,850)	-	-	-
Movement between funds	(348)	-	-	-
At 31 December	1,039	2,000	31	553

**7 Taxation**

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

**8 Presentation currency**

The financial statements are presented in Sterling.

**Friends of Sabeel UK (FOSUK)  
Notes to the Accounts  
for the year ended 31 December 2021**

**9 Legal form of entity and country of incorporation**

Friends of Sabeel UK (FOSUK) is a private company limited by guarantee and incorporated in England.

**10 Principal place of business**

The address of the company's principal place of business and registered office is:

152 Church Road  
Northfield  
Birmingham  
B31 2LU

**FRIENDS OF SABEEL UK (FOSUK)**

England & Wales - Charity number 1116817

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# Accounts

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# Friends of Sabeel UK (FOSUK) Ltd

## Annual Report 2020

### 1. Administrative Information

**Name:** Friends of Sabeel UK (FOSUK)

**Registered charity:** No. 1116817

**Company registration:** No. 5595112

**Address:** Office above Age UK  
60, The Parade  
Oadby  
Leicester  
LE2 5BF

**Registered office:** as above

**Directors/Trustees** for 2020

Kate Aspinwall  
Warren Bardsley  
Mark Battison  
Karen Fairfax-Cholmeley  
Enid Gordon  
Lynn McAllister  
Miranda Pinch  
Jenny Richardson  
Stephen Sizer (Appointed Nov 2020)  
Jeremy Tear  
Peter Woodall

**Company Secretary for 2020**

Peter Woodall

**Day to day management** was entrusted to Charlotte Marshall and Phoebe Rison, the Sabeel-Kairos advocacy workers

<b>Bankers:</b>	The Cooperative Bank	NatWest Bank plc
	PO Box 250	Formby Branch
	Delf House	25 Brow's Lane
	Southway	Formby
	Skelmersdale	Liverpool
	WN8 6WT	L37 4DZ

**Independent examiner** Martin Stevens

## **2. Structure, governance and management**

Friends of Sabeel UK (FOSUK) is governed by a Memorandum and Articles of Association, constituted as a company limited by guarantee. The Trustees are duly elected at the Annual General Meeting, on a rolling basis, as agreed by the Board at its meeting on 8 March 2006 and approved at the AGM of 8 April 2006. The Advocacy Workers are ex officio members of the Board, and responsible to it for the day-to-day management of the charity, assisted by a part-time Administrator. The Advocacy Workers receive a consultancy fee plus expenses.

The Treasurer is also ex officio.

In May 2017 Friends of Sabeel UK and Kairos Britain merged. The working name for the new organisation has become Sabeel-Kairos and works to support both the Sabeel Ecumenical Liberation Theology Centre in Jerusalem and Kairos Palestine.

Friends of Sabeel UK (FOSUK) has active regional groups in the North West and Yorkshire and many other active members around the UK.

## **3. Objectives and Activities**

The objectives are:

- 1) to support the Sabeel Ecumenical Liberation Theology Centre in Jerusalem in its work for the promotion of religion for the benefit of the community;
- 2) to support and encourage the Christian community in the Holy Land (Israel and the Palestinian areas of Gaza, the West Bank and East Jerusalem) in their life and witness;
- 3) to raise awareness in the United Kingdom concerning Christians in the Holy Land and to promote links with them.

In pursuit of these objectives we have:

- Continued to promote Palestinian-led initiatives and campaigns focussed on ending the occupation through non-violent means.
- Continued to organise, promote and run our Investing for Peace campaign in the UK, working with members from the UK Church denominations and other organisations that partner with us in the campaign.
- Continued to raise awareness in the UK Churches about the situation in Israel and Palestine, promoting justice, peace, equality and dignity for all who live there through online events, producing promotional materials and information, answering queries and sharing a platform with other organisations working on the same issues.
- Continued to promote and support the work of our partner organisations in Israel/Palestine, Sabeel Jerusalem and Kairos Palestine through regular e-newsletters, website, social media and postal mailings (including the quarterly Cornerstone magazine from Sabeel Jerusalem).
- Organised a successful national day conference (online) for our members with international speakers, workshops and resources.
- Continued to work in coalition with other like-minded organisations, attending joint meetings and taking part in joint advocacy activities such as letters to parliamentarians, briefings, events and conferences.
- Continued to communicate and support our regional Sabeel-Kairos community groups, providing help with events, resources and assistance when needed.

- Continued to promote our key messages and campaigns through our website, email newsletters, postal mailings and social media platforms including facebook, twitter and instagram.
- Continued to promote the weekly Sabeel prayer initiative 'the Wave of Prayer' and the campaigning initiative 'Kumi Now'.
- Started to focus more time on reaching a younger audience, particularly the under 35s in UK Churches.

#### **4. Achievements and Performance**

- Successfully pushed forward our campaign in the Methodist Church, submitting several memorials to National Conference 2020 which were focussed on their Israel/Palestine investment policy. Achieved an agreement from the Methodist Church to review this policy in 2021 in light of the deteriorating situation in Palestine.
- Worked with senior members of the United Reformed Church to prepare 10 resolutions on Israel and Palestine to be taken to their 2021 General Assembly.
- Within the Church of England and Catholic Church we have engaged with senior members of their investing committees, meeting online to explain our campaign and concerns. As a result of this, we are one of the stakeholders that have pushed for a new human rights policy for the Ethical Investment Advisory Group which will be released in 2021.
- We have provided a platform for UK clergy to engage with Palestinian theologians who wrote the 'Cry for Hope' released in July 2020. During the autumn we ran several seminars online in which we invited Church leaders to listen to the authors of Cry for Hope directly, and to ask them questions about the document. This has led to some excellent interactions between clergy from the UK and Palestine, and opportunities to get the Palestinian Christian voice heard at all levels of the Church.
- During the autumn we have also successfully campaigned and engaged people in the topic of combatting antisemitism, and how to deal with false accusations of anti-Semitism levelled at those critical of the state of Israel. We were assisted in this by Jewish activists here in the UK, and Jewish organisations seeking a just peace for all in Palestine/Israel.
- During the year we have also successfully engaged our members directly with our partners through several online events, including an Easter service, Conference and AGM, and Advent Service.

**Signed:** \_\_\_\_\_  
**Karen Fairfax-Chomeley, Chair**

**Date:**   14/4/22  \_\_\_\_\_

**Financial Review 2020**

The main income during 2020 came from subscriptions and donations amounting to £43,120, (2019: £40,840). The Gift Aid income was £3,521 (2019: £4,137). Total income from all sources for 2020 was £47,219 (2019: £48,962).

Total expenditure for the year was £26,554 (2019: £54,258). It includes donations to Sabeel Jerusalem of £150 (2019: £8,928). The majority of expenditure focuses on supporting the objectives and aims of Friends of Sabeel UK (FOSUK) in the UK. This includes the provision of the magazine Cornerstone, other publications and books, activities of the UK Advocacy workers in support of the objects of Friends of Sabeel UK (FOSUK) around the country, administration and support, rent and office costs. Administrative staff costs were £Nil (2019: £4,412).

Net Assets at the end of the year are £43,431 (2019: £22,766).

The trustees continue to work to ensure a solid financial foundation to support the objectives and aims of the organisation by encouraging new members and to ensure that the generous stream of regular donations is maintained. We are grateful to all those who donate to the work of Friends of Sabeel UK (FOSUK) and are particularly grateful to all those who make donations above the minimum rate of membership, and to those who make one-off donations to support special activities. Gift Aid remains an important source of income and we are grateful to all those who have signed Gift Aid declarations. It is always our intention to use wisely the resources given to us and expenditure will continue to be monitored to make sure that money is used in the most effective ways to further the objectives of Friends of Sabeel UK (FOSUK).

**Signed:**           P M Woodall        
**Peter Woodall, Treasurer**

**Date:**             14/4/22



**Section A**

**Independent Examiner's Report**

**Report to the trustees/  
members of**

Charity Name  
Friends of Sabeel UK (FOSUK) Ltd

**On accounts for the year  
ended**

31 December 2020	<b>Charity no (if any)</b>	1116817
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**Set out on pages**

7 to 12 in the Financial Statements of Friends of Sabeel Uk (FOSUK) Ltd  
(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/12/2020.

**Responsibilities and basis  
of report**

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

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent  
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention (~~other than that disclosed below \*~~) in connection with the examination which gives me cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 130 of the Act or
- the accounts do not accord with the accounting records

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

*\* Please delete the words in the brackets if they do not apply.*

**Signed:** Martin Stevens

**Date:** 8 May 2022

**Name:** Martin Stevens

**Relevant professional  
qualification(s) or body  
(if any):**

Chartered Institute of Public Finance and Accountancy

**Address:**

19 Greenbank Gardens  
Wordsley  
Stourbridge, West Midlands DY8 5TB

Only complete if the examiner needs to highlight matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

**Give here brief details of any items that the examiner wishes to disclose.**

**Friends of Sabeel (FOSUK) Ltd**  
**Operating as Sabeel-Kairos**  
**Statement of Financial Activities for the year ended**  
**31<sup>st</sup> December 2020**

**Income and Expenditure Account**

		Unrestricted Funds 2020	Designated Funds 2020	Unrestricted Funds 2019	Designated Funds 2019
<b>Incoming resources:</b>					
	Notes				
<b>Incoming resources from generated funds:</b>					
<i>Voluntary income:</i>					
Donations, Subscriptions, Appeal	2	40,564	6,077	38,428	6,550
<i>Activities for generating funds:</i>					
Income from books and educational materials		25		54	
Conference		553		3,930	
Bank Interest & refund					
Witness trip					
<b>Total Incoming Resources</b>		<b>41,142</b>	<b>6,077</b>	<b>42,412</b>	<b>6,550</b>
<b>Resources Expended:</b>					
Support to Sabeel Jerusalem	3		150		8,928
Other donations	3				
Information and Publications	3			4,888	
Other activities Directly Related to the work of Sabeel	3	19,483		21,024	7,677
Administration and Support	3	5,741		8,799	
Governance Costs	3, 5	1,179		2,942	
<b>Total resources expended</b>		<b>26,404</b>	<b>150</b>	<b>37,653</b>	<b>16,605</b>
<b>Net incoming resources before other recognised gains</b>		14,738	5,927	4,759	(10,055)
<b>Transfer between Funds</b>		0	0	0	0
<b>Net movement in funds</b>		14,738	5,927	4,759	(10,055)
<b>Reconciliation of funds</b>					
Opening Balances		22,232	533	17,473	10,588
<b>Total Funds Carried Forward</b>		<b>36,970</b>	<b>6,461</b>	<b>22,232</b>	<b>533</b>

**The statement of financial activities includes all gains and losses in the year. All incoming resources and resources expended derived from continuing activities.**

**Friends of Sabeel (FOSUK) Ltd**  
**Operating as Sabeel-Kairos**  
**Statement of Financial Activities for the year ended**  
**31<sup>st</sup> December 2020**

**Balance Sheet as at 31<sup>st</sup> December 2020**

		<b>2020</b>		<b>2019</b>	
	<b>Notes</b>				
<b>Current Assets</b>					
Debtors	9	4,814		2,000	
Cash at bank & in hand		39,897		23,932	
		<b>44,711</b>		<b>25,932</b>	
<b>Creditors: amounts falling due within one year</b>					
	10		(1,280)		(3,166)
<b>Net Current Assets</b>			<b>43,431</b>		<b>22,766</b>
<b>Unrestricted Funds</b>					
General Funds	11		36,970		22,232
<b>Restricted Funds</b>					
Sabeel Jerusalem and Restricted Donation		3,927		31	
200 Club		2,000		0	
Investment for Peace Campaign		31		0	
Regional Groups		503		503	
<b>Total Restricted Funds</b>		11	6,461		533
<b>Total Funds</b>			<b>43,431</b>		<b>22,766</b>

For the year ending 31/12/2020 the company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies. The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibility for complying with the requirements of the Act with respect to accounting records and for the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

**Approved by the Board on 2021 and signed on its behalf by:**

**Peter Woodall**  
**Treasurer**

**Friends of Sabeel (FOSUK) Ltd**  
**Operating as Sabeel-Kairos**  
**Statement of Financial Activities for the year ended**  
**31<sup>st</sup> December 2020**

**Notes forming part of the financial statements for the year ended 31<sup>st</sup> December 2020**

**1. Accounting Policies**

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year.

**a) Basis of accounting**

The financial statements have been prepared under the historical cost convention and in accordance with the relevant Companies Act and the Statement of Recommended Practice together with applicable accounting standards and the Charities SORP (Statement of Recommended Practice).

**b) Funds**

Unrestricted funds represent the funds of Friends of Sabeel (FOSUK) Ltd that are available for use at the discretion of the trustees in the furtherance of the general objectives of the charity.

The designated funds are to be used for the purposes for which the money was donated.

**c) Incoming resources**

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy.

- Voluntary income is received by way of donations, gifts and subscriptions.
- Interest is included when received.

**d) Resources expended**

Expenditure is recognised when it occurs and on an accrual basis as a liability is incurred. Expenditure includes VAT which cannot be recovered, and is reported as part of the expenditure to which it relates.

- Donations are accounted for when paid.
- Information and Publications are those costs incurred by the charity in the delivery of its activities to educate, inform and update members and others.
- Activities directly related to the work of Friends of Sabeel (FOSUK) Ltd include costs incurred by the UK Advocacy Workers in the carrying out of their work for the organisation and for attendance by Board Members and appointed representatives at relevant meetings and events which further the work of the charity.
- Administration & Support includes all office costs including salaries and direct office costs.
- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity.

**e) Fixed Assets**

Friends of Sabeel UK (FOSUK) hold no fixed assets.

**Friends of Sabeel (FOSUK) Ltd**  
**Operating as Sabeel-Kairos**  
**Statement of Financial Activities for the year ended**  
**31<sup>st</sup> December 2020**

**2. Donations & Subscriptions**

	<b>Unrestricted</b>	<b>Designated</b>	<b>2020</b>	<b>2019</b>
Donations & Subscriptions	37,043	6,077	43,120	40,840
Gift Aid	3,521		3,521	4,138
<b>Total</b>	<b>40,564</b>	<b>6,077</b>	<b>46,641</b>	<b>44,978</b>

**3. Resources Expended included the following key items:**

	<b>2020</b>	<b>2019</b>
<b>Donations and support to Sabeel Jerusalem</b>		
Sabeel Jerusalem	150	8,928
<b>Information &amp; Publications</b>		
Cornerstone Magazine, FOSUK Newsletter, books, leaflets, website & IT, postage	1,898	4,888
<b>Activities Directly Related to the work of Sabeel</b>		
Rediscovering Palestine subscription	0	50
Promotional Events and Speakers from Palestine	0	50
Advocacy Expenses	741	4,466
Advocacy Consultancy	18,742	21,630
Conference	0	2,418
<b>Administration &amp; Support</b>		
Employment Expenses inc recruitment costs	0	4,412
Premises Cost including: Rent, Services and Insurance	3,843	5,129
<b>Governance Costs</b>		
Board members' expenses	284	2,028
Other governance costs (mainly transaction costs)	1,179	172

**4. Staff Costs and Numbers**

Staff Costs were as follows:		
	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Salaries and Wages	0	4,412
National Insurance Costs		
<b>Total</b>	<b>0</b>	<b>4,412</b>

The average number of employees during the year, calculated on the basis of full time equivalents was Nil (2019: less than 1). The charity does not operate any pension scheme.

**Friends of Sabeel (FOSUK) Ltd**  
**Operating as Sabeel-Kairos**  
**Statement of Financial Activities for the year ended**  
**31<sup>st</sup> December 2020**

**5. Trustee Remuneration & Related Party Transactions**

No members of the Board received any remuneration during the year. Expenses amounting to £284 were paid for travel to Board Meetings and other relevant meetings. (2019: £2,028)

The office which was used for part of 2019 and is now the charity's registered office is leased by a company in which one Trustee is a Director. The payments to this company in the year were £2,900 (2019: £300) No other trustee or other person related to the charity had any personal interest in any contract or transaction entered into by the charity during the year.

**6. Taxation**

As a charity, Friends of Sabeel (FOSUK) Ltd is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or s256 of the Taxation of Chargeable gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the Charity.

**7. Tangible Fixed Assets**

The charity has no tangible fixed assets.

**8. Investments**

The charity has no income from investments

**9. Debtors**

Debtors and Prepayments are £4,814 . (2019: £2,000)

**10. Creditors: Amounts Falling Due within One Year**

Accruals are £1,280 . (2019: Accruals £3,166)

**11. Analysis of Net Assets**

	General Fund 2018 £	Restricted Funds 2018 £	<b>Total 2020 £</b>	<b>Total 2019 £</b>
Current Assets	38,250	6,461		<b>25,932</b>
Current Liabilities	(1,280)	0	(1,280)	(3,166)
<b>Net assets as at 31<sup>st</sup> December</b>	<b>36,970</b>	<b>6,461</b>	<b>43,431</b>	<b>22,766</b>

**Friends of Sabeel (FOSUK) Ltd**  
**Operating as Sabeel-Kairos**  
**Statement of Financial Activities for the year ended**  
**31<sup>st</sup> December 2020**

**12. Movements in Funds**

	As at 1 <sup>st</sup> January 2019	Transfer between Funds	Incoming Resources	Outgoing Resources	As at 31 <sup>st</sup> December 2019
<b>Restricted Funds</b>	<b>10,588</b>	<b>0</b>	<b>6,550</b>	<b>16,605</b>	<b>533</b>
<b>Unrestricted General Fund</b>	<b>17,473</b>	<b>0</b>	<b>42,412</b>	<b>37,653</b>	<b>22,232</b>
<b>Total Funds</b>	<b>28,061</b>	<b>0</b>	<b>48,962</b>	<b>54,258</b>	<b>22,766</b>

	As at 1 <sup>st</sup> January 2020	Transfer between funds	Incoming Resources	Outgoing Resources	As at 31 <sup>st</sup> December 2020
<b>Restricted Funds</b>	<b>533</b>	<b>0</b>	<b>6,077</b>	<b>150</b>	<b>6,461</b>
<b>Unrestricted General Fund</b>	<b>22,232</b>	<b>0</b>	<b>41,142</b>	<b>26,404</b>	<b>36,970</b>
<b>Total Funds</b>	<b>22,766</b>	<b>0</b>	<b>47,219</b>	<b>26,554</b>	<b>43,431</b>