

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

		Notes	Unrestricted 2021 £	Restricted 2021 £	Total funds 2021 £	2020 £
Income	Donations, subscriptions and appeals		34,983	4,360	39,343	46,641
	Income from books and educational materials		-	-	-	25
	Conference		-	-	-	553
		2	34,983	4,360	39,343	47,219
Expenditure	Expenditure on charitable activities	3	26,741	6,850	33,591	26,553
			26,741	6,850	33,591	26,553
Net expenditure			8,242	(2,490)	5,752	20,666
Transfers between funds			348	(348)	-	-
Reconciliation of funds						
Total funds brought forward			36,970	6,461	43,431	22,765
Total funds carried forward			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 £
Current assets			
Debtors	4	8,775	4,814
Cash at bank and in hand		41,688	39,897
		<u>50,463</u>	<u>44,711</u>
Liabilities			
Creditors: amounts falling due within one year	5	(1,280)	(1,280)
Net current assets		<u>49,183</u>	<u>43,431</u>
Net assets		<u>49,183</u>	<u>43,431</u>
The funds of the charity			
Restricted funds	6	3,623	6,461
Other unrestricted funds	6	45,560	36,970
Total charity funds		<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.

2 Analysis of income	2021 £	2020 £
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>

3 Analysis of expenditure	2021 £	2020 £
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.

4 Debtors	2021 £	2020 £
Debtors and prepayments	<u>8,775</u>	<u>4,814</u>
5 Creditors: amounts falling due within one year	2021 £	2020 £
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

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

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 liaises 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.

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

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