

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

#### **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 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**

		Notes	Unrestricted 2023 £	Restricted 2023 £	Total funds 2023 £	2022 £
<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	46,166	13,998	60,164	44,270
<b>Expenditure</b>	Expenditure on charitable activities	3	36,063	9,854	45,917	31,994
			36,063	9,854	45,917	31,994
<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>			66,106	9,600	75,706	61,459

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 2023 £</b>	<b>Restricted 2023 £</b>	<b>Total funds 2023 £</b>	<b>2022 £</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>Kairos Palestine £</b>	<b>Young adult sponsorship £</b>	<b>Investment for Peace £</b>	<b>Regional Groups £</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