

REGISTERED COMPANY NUMBER: 06318127 (England and Wales)
REGISTERED CHARITY NUMBER: 1125609

Report of the Trustees and

Unaudited Financial Statements for the Year Ended 31 July 2023 for

Hope and Play Ltd

Hope and Play Ltd.

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The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 July 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Why we exist

Hope and Play aims to bring hope to children who are denied hope through the circumstances and environment which they find themselves in. This is reflected in our charity's objects, which are:

- (1) To relieve the needs of children, in particular but not exclusively those affected by conflict, occupation or poverty, by providing items, services and facilities calculated to relieve their needs and by raising awareness amongst the public of their circumstances;
- (2) To advance education for children for the public benefit by providing and assisting in the provision of facilities for education;
- (3) To provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of children who have need of such facilities by reason of financial hardship or social or other detrimental circumstances with the object of improving their conditions of life.

All children suffering physical, emotional and educational hardships are deserving of support. Our focus is on Palestinian children under occupation, under siege, or in refugee camps in the West Bank, Gaza and the Middle East.

The best long-term approach to resolving the hardships these children face is to remove the causes of those hardships primarily the occupation, the siege and life as refugees. Many charities, NGOs and activists rightly focus on these issues. Our focus has remained more on the near-term alleviating immediate suffering, and equipping children as much as possible with the capabilities to recover, and hoping in doing so to better equip them to build positive futures.

This year our work was entirely with Palestinian children in Gaza where aside from regular bombardments, they remain living under an illegal siege.

Our philosophy is to deliver our programmes through local, trusted community organisations, in that way providing some much needed employment in the service of alleviating the suffering of the children.

OBJECTIVES AND ACTIVITIES

Donations, Administration, Product and Marketing costs

Funding for Hope and Play came primarily through donations, through the Hope and Play shop, and grants. Our overarching philosophy is that as much as possible of funds raised should go to the delivery of projects on the ground, and as such, the charity has no paid employees or paid trustees. All direct UK activity was carried out on a voluntary basis by our kind supporters or by the trustees – whether in the design of items for our shop, in shop fulfilment activities, in the preparation of these accounts, or in managing our social media and online presence.

Donations and Grants

Donations from the general public, from organisations, and through grants were spent on projects on the ground. Aside from financial costs (e.g. credit card or PayPal fees), none was retained in the UK or used for any UK activity.

All UK-based organisational costs, such as professional fundraisers and website development, were funded by donations from trustees and their families.

We remain grateful to those who donated their professional services gratis to support us, in particular for all accountancy-related activities.

We are also grateful as always for our kind donors and supporters, without whom none of our activities would be possible.

Shop

Our primary fundraising was once again through our shop, and predominantly sales for Christmas and New Year.

Costs relating to the shop, mostly advertising, products (where these were purchased rather than donated) and postage, were entirely funded from shop sales, not from donations.

Of special note, once again, was our key supporter Jackie and her family and friends, who for the eighth year running designed our calendars and an assortment of products pro-bono, and part funded their production. We remain indebted to her and her family for their generosity of heart, time and money.

Hope and Play does not maintain offices or employees in the occupied Palestinian territories or in the refugee camps in the area, so all work is delivered through our grassroots partners on the ground. So most importantly, we are grateful to these partners who have the most difficult tasks of making these projects a reality in the harshest and most challenging of environments.

ACHIEVEMENT AND PERFORMANCE

What we have done this year

At the time of writing these accounts, some time after the end of the accounting year, Gaza has come under attack by Israel in what the International Court of Justice has said could plausibly be a case of genocide. Regardless of the terminology used, over 30,000 of Gaza's population – over 1% - have been killed, the majority being children and women. It is somewhat otherworldly to write accounts for a year which ended prior to this onslaught, and talk of the hardships of trauma, siege and violence faced by the children in that year in the knowledge that this was about to get unrecognisably worse within months. They cover a year which ended 31st July 2023, just over 2 months prior to the events on and following October 7th 2023.

In that year, our focus remained as in previous years on trauma therapy in Gaza. We provided funding for the delivery of a trauma programme to 400 children in 4 different locations across the Gaza strip for a period of 10 months starting in November 2022, and running into our next financial year. Our grassroots partners, the Canaan Institute of Pedagogy, oversaw the programme. The programme was expanded, as reflected in its title of "Education and psychosocial support, bringing Democracy closer to children in the Gaza Strip within the framework of the SDGs" to include raising awareness of children's rights and democracy, and as per last year, also to aid in catching up on the disruption to their educations from Covid.

ACHIEVEMENT AND PERFORMANCE continued
What we have done this year (continued)

The four location where the programme was delivered were:

- Future Generations Benevolent Association – Rafah area
- Hay Salateen for Social Development – North Gaza City
- Al Quds society For Developing Al Mawasi. – Khan Younis
- Hope and love Buds Association – Maghazi

In October, we established and stocked a children's library in the Hai Salatein Association. The Harald Molgaard library, in memory of a UK-based educatory and long-term activist for Palestine, became an active local centre for the community and especially its children, thanks to donations from Harald's many friends, family and fellow activists.

As in previous years, we hosted a number of birthday parties in Gaza on behalf of our donors, each celebrated with between 30 and 50 children, and providing a rare opportunity for celebration. The donations funded the parties as well as providing additional funding for the trauma therapy programmes.

In making all decisions regarding our activities, the trustees have had due regard to the commission's public benefit guidance.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its Memorandum and Articles dated 16 August 2008.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

06318127 (England and Wales)

Registered Charity number

1125609

Registered office

20-22 Wenlock Street
London
N1 7GU

Trustees

Iyas Anis Alqasem
Tony Rahman
Kevin Bibby
Saskia Theresia Daniela Marsh

Company Secretary

Iyas Anis Alqasem

Independent Examiner

Alan Griffin FCA
TBLC Limited

Approved by order of the board of trustees on 27 April 2024 and signed on its behalf by:

Iyas Anis Alqasem - Trustee

Independent examiner's report to the trustees of Hope and Play Ltd ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 July 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

TBLC Limited
Alan Griffin FCA
27 April 2024

Statement of Financial Activities for the Year Ended 31 July 2023

	Notes	Unrestricted fund £	Restricted fund £	31.7.23 Total funds £	31.7.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		42,804		42,804	27,631
Other trading activities	2		25,310	25,310	37,604
Total		42,804	25,310	68,114	65,235
EXPENDITURE ON					
Raising funds	3	-	9,852	9,852	19,674
Charitable activities					
Trauma program		-	41,410	41,410	52,519
Other		1,100	-	1,100	522
Total		1,100	51,262	52,362	72,715
NET INCOME/(EXPENDITURE)		41,704	(25,952)	15,752	(7,480)
Transfers between funds	7	(30,000)	30,000	-	-
Net movement in funds		11,704	4,048	15,752	(7,480)
RECONCILIATION OF FUNDS					
Total funds brought forward		5,244	8,546	13,790	21,270
TOTAL FUNDS CARRIED FORWARD		16,948	12,594	29,542	13,790

The notes form part of these financial statements

Hope and Play Ltd

Balance Sheet

31 July 2023

			31.7.23	31.7.22
		Unrestricted fund	Restricted fund	Total funds
	Notes	£	£	£
CURRENT ASSETS				
Debtors	6	933		933
Cash in hand		16,015	12,594	28,609
		<u>16,948</u>	<u>12,594</u>	<u>29,542</u>
NET CURRENT ASSETS				<u>13,790</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		16,948	12,594	29,542
		<u>16,948</u>	<u>12,594</u>	<u>29,542</u>
NET ASSETS				<u>13,790</u>
FUNDS	7			
Unrestricted funds				16,948
Restricted funds				5,244
				<u>12,594</u>
TOTAL FUNDS				<u>29,542</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 27 April 2024 and were signed on its behalf by:

Iyas Anis Alqasem - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

2. OTHER TRADING ACTIVITIES

	31.7.23 £	31.7.22 £
Shop income	25,310	37,604

3. RAISING FUNDS

Other trading activities

	31.7.23 £	31.7.22 £
Purchases	9,852	19,674

"Expenditure on raising funds" represents purchases of goods for resale and is funded by shop sales.

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2023 nor for the year ended 31 July 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2023 nor for the year ended 31 July 2022.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	27,631	-	27,631
Other trading activities	-	37,604	37,604
Total	27,631	37,604	65,235
EXPENDITURE ON			
Raising funds	-	19,674	19,674
Charitable activities			
Trauma program	-	52,519	52,519
Other	522	-	522
Total	522	72,193	72,715
NET INCOME/(EXPENDITURE)			
Transfers between funds	27,109	(34,589)	(7,480)
			-
Net movement in funds	27,109	(34,589)	(7,480)
RECONCILIATION OF FUNDS			
Total funds brought forward	18,135	3,135	21,270
TOTAL FUNDS CARRIED FORWARD	45,244	(31,454)	13,790

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.23 £	31.7.22 £
Other debtors	933	2,219

Other debtors represent the Charity's undrawn Paypal balance.

7. MOVEMENT IN FUNDS

	At 1.8.22 £	Net movement in funds £	Transfer between funds £	At 31.7.23 £
Unrestricted funds				
General fund	5,244	41,704	(30,000)	16,948
Restricted funds				
Restricted fund	8,546	(25,952)	30,000	12,594
TOTAL FUNDS	<u>13,790</u>	<u>15,752</u>	<u>-</u>	<u>29,542</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	42,804	(1,100)	41,704
Restricted funds			
Restricted fund	25,310	(51,262)	(25,952)
TOTAL FUNDS	<u>68,114</u>	<u>(52,362)</u>	<u>15,752</u>

Comparatives for movement in funds

	At 1.8.21 £	Net movement in funds £	Transfer between funds £	At 31.7.22 £
Unrestricted funds				
General fund	18,135	27,109	(40,000)	5,244
Restricted funds				
Restricted fund	3,135	(34,589)	40,000	8,546
TOTAL FUNDS	<u>21,270</u>	<u>(7,480)</u>	<u>-</u>	<u>13,790</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	27,631	(522)	27,109
Restricted funds			
Restricted fund	37,604	(72,193)	(34,589)
TOTAL FUNDS	<u>65,235</u>	<u>(72,715)</u>	<u>(7,480)</u>

Notes to the Financial Statements - continued
for the Year Ended 31 July 2023

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.8.21 £	Net movement in funds £	Transfer between funds £	At 31.7.23 £
Unrestricted funds				
General fund	18,135	68,813	(70,000)	16,948
Restricted funds				
Restricted fund	3,135	(60,541)	70,000	12,594
TOTAL FUNDS	<u>21,270</u>	<u>8,272</u>	<u>-</u>	<u>29,542</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	70,435	(1,622)	68,813
Restricted funds			
Restricted fund	62,914	(123,455)	(60,541)
TOTAL FUNDS	<u>133,349</u>	<u>(125,077)</u>	<u>8,272</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2023.

Hope and Play Ltd

Detailed Statement of Financial Activities
for the Year Ended 31 July 2023

	31.7.23 £	31.7.22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	42,804	27,631
Other trading activities		
Shop income	25,310	37,604
Total incoming resources	<u>68,114</u>	<u>65,235</u>
EXPENDITURE		
Other trading activities		
Purchases	9,852	19,674
Charitable activities		
Grants to institutions	41,410	52,519
Support costs		
Management		
Advertising	-	-
IT costs	200	-
Fund-raising costs	600	-
Finance		
Bank charges	300	522
Total resources expended	<u>52,362</u>	<u>72,715</u>
Net (expenditure)/income	<u><u>15,752</u></u>	<u><u>(7,480)</u></u>

This page does not form part of the statutory financial statements