

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 2024 for

Hope and Play Ltd

Hope and Play Ltd

Contents of the Financial Statements for the Year Ended 31 July 2024

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10
Detailed Statement of Financial Activities	11

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.

Activities

This period, 1st August 2023 to 31st July 2024, saw a dramatic shift for Gaza's children and population at large. At the start of the period, they had been living under a siege which severely constrained access to food, medicines and other critical supplies. By the end of this period, they were at the receiving end of what the International Court of Justice, Amnesty International and many other NGOs and charities had either concluded was a genocide, or sufficiently grave to warrant investigation as genocide.

During the times of blockade and before October 2023, Hope and Play completed one of our by now regular trauma therapy programmes, delivered to 100 children each at the following locations:

- 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.

The next tranche of programmes ended abruptly with the commencement of the assault on Gaza in October 2023 and the extremely high number of children killed, maimed, orphaned, and displaced. By the end of July 2024, Gaza's ministry of health counted 16,251 of Gaza's children killed in the ongoing atrocities. An Oxfam analysis published at the end of September 2024 concluded that more women and children had been killed in Gaza by the Israeli military over the previous year than the equivalent period of any other conflict over the past two decades. The number has since continued to escalate.

As the Israeli military destroyed the majority of the houses in Gaza and targeted the infrastructure from water plants to hospitals, most of the population were forced to leave their homes to face starvation and epidemics, with large numbers of children undergoing amputations without anaesthetic.

It is no surprise that many of the children who survived wished that they had died. While 8 year-olds around the world dream of becoming firemen or doctors, Gaza's children have been wishing for the end of their lives rather than face the ongoing conditions they have been subjected to. A study by a Gaza based NGO, with backing from the Dutch Relief Alliance and the War Child Alliance, found that almost all children felt their death was imminent and just under half had expressed a desire to die.

Against this context, and with the rapid destruction of infrastructure, it took Hope and Play some weeks to adjust to how we could best support Gaza's children. But as we were able to reconnect with our partners on the ground, we decided to focus our work in two areas:

1. To keep Gaza's children, their families, and our teams supporting them alive;
2. To give Gaza's children respite and some form of reminder as to why to live.

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OBJECTIVES AND ACTIVITIES (continued)

Activities (continued)

Our work on the first of those objectives has comprised buying food and water, fixing sanitation in camps, providing health supplies, clothing, tarps and tents. This has been achieved mostly through team members from our partners at the Canaan Institute of New Pedagogy.

The second has involved a combination of art workshops, play activities, education and sports delivered by a team of heroes with war and destruction as a backdrop. We partnered not only with members of the Canaan Institute, but also of the Shababeek Arts Collective, a group of Palestinian artists in Gaza.

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

Funds raised

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. Aside from financial costs (e.g. credit card or PayPal fees), no donation monies were retained in the UK or used for any UK activity.

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

Funding for Hope and Play came primarily through 3 sources:

1. Donations – a combination of direct and regular donations and fundraisers;
2. Grants – application to grant-funders whose goals align with Hope and Play's;
3. The Hope and Play shop – mostly calendar and card sales over Christmas.

Administration, Product and Marketing Activities and Costs

All direct UK activity was carried out on a voluntary basis by our kind supporters or by the trustees. We are grateful to all of those who have been generous enough with their time and conscience to help the charity support Gaza's children, specifically:

- o Our social media and fundraising through socials is managed by Emma and Fadwa, who also liaised with our teams on the ground for updates and to provide moral support;
- o Our website was refreshed and updated by Isobel, who approached us to support after the commencement of the assault on Gaza, and also assumed email campaign strategy and execution;
- o Services in preparation of our accounts and support in financial matters were donated pro-bono by Alan for the 16th year running;
- o Most of the products sold in our shop were designed by Jackie – for the 10th year in a row – and a group of volunteers that she galvanised around her, with some bequeathed to us by fibre-artist Amal;
- o Shop products were warehoused for free for us by the team at The Patch, and a local group of Palestinian activists took on packing and mailing duties;
- o Oversight, liaison with teams in Gaza, support for many of the activities above, and legal responsibilities were provided by the trustees.

Where costs were incurred, whether for engaging professional fundraisers, or ongoing internet-related costs for maintaining the shop, or various administrative activities, these were covered either directly or by donations from our trustees.

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.

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Hope and Play Ltd

Report of the Trustees - continued
for the Year Ended 31 July 2024

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

Delivery of Projects

As Hope and Play does not maintain offices or employees in the occupied Palestinian territories or in the refugee camps in the area, all work is delivered through our grassroots partners on the ground. So most importantly, we are grateful to these partners who, despite themselves being dislocated and traumatised by the horrors that surrounded them daily, were still able to work with children and their families to bring some respite and make their lives a little easier.

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 22 April 2025 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 2024.

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
22 April 2025

Statement of Financial Activities for the Year Ended 31 July 2024

	Notes	Unrestricted fund £	Restricted fund £	31.7.24 Total funds £	31.7.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		162,309		162,309	42,804
Other trading activities	2		47,650	47,650	25,310
Total		162,309	47,650	209,959	68,114
EXPENDITURE ON					
Raising funds	3	-	13,383	13,383	9,852
Charitable activities					
Trauma program		-	142,675	142,675	41,410
Other		1,453	-	1,453	1,100
Total		1,453	156,058	157,511	52,362
NET INCOME/(EXPENDITURE)		160,856	(108,408)	52,448	15,752
Transfers between funds	7	(110,000)	110,000	-	-
Net movement in funds		50,856	1,592	52,448	15,752
RECONCILIATION OF FUNDS					
Total funds brought forward		16,948	12,594	29,542	13,790
TOTAL FUNDS CARRIED FORWARD		67,804	14,186	81,990	29,542

The notes form part of these financial statements

Hope and Play Ltd

Balance Sheet

31 July 2024

				31.7.24	31.7.23
		Unrestricted fund	Restricted fund	Total funds	Total funds
	Notes	£	£	£	£
CURRENT ASSETS					
Debtors	6	3,525		3,525	933
Cash in hand		64,279	14,186	78,465	28,609
		<u>67,804</u>	<u>14,186</u>	<u>81,990</u>	<u>29,542</u>
NET CURRENT ASSETS					
		67,804	14,186	81,990	29,542
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>67,804</u>	<u>14,186</u>	<u>81,990</u>	<u>29,542</u>
NET ASSETS					
		<u>67,804</u>	<u>14,186</u>	<u>81,990</u>	<u>29,542</u>
FUNDS					
	7				
Unrestricted funds				67,804	16,948
Restricted funds				14,186	12,594
				<u>81,990</u>	<u>29,542</u>
TOTAL FUNDS					

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 July 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 July 2024 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 financial statements, so far as applicable to the charitable company.

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 22 April 2025 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

	31.7.24 £	31.7.23 £
Shop income	47,650	25,310

3. RAISING FUNDS

Other trading activities

	31.7.24 £	31.7.23 £
Purchases	13,383	9,852

"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 2024 nor for the year ended 31 July 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 July 2024 nor for the year ended 31 July 2023.

5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted fund £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	42,804	-	42,804
Other trading activities	-	25,310	25,310
Total	42,804	25,310	68,114
EXPENDITURE ON			
Raising funds	-	9,852	9,852
Charitable activities			
Trauma program	-	41,410	41,410
Other	1,100	-	1,100
Total	1,100	51,262	52,362
NET INCOME/(EXPENDITURE)			
Transfers between funds	41,704 (30,000)	(25,952) 30,000	15,752 -
Net movement in funds	11,704	4,048	15,752
RECONCILIATION OF FUNDS			
Total funds brought forward	5,244	8,546	13,790
TOTAL FUNDS CARRIED FORWARD	16,948	12,594	29,542

6. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.7.24 £	31.7.23 £
Other debtors	3,525	933

Other debtors represent the Charity's undrawn Paypal balance.

7. MOVEMENT IN FUNDS

	At 1.8.23 £	Net movement in funds £	Transfer between funds £	At 31.7.24 £
Unrestricted funds				
General fund	16,948	160,856	(110,000)	67,804
Restricted funds				
Restricted fund	12,594	(108,408)	110,000	14,186
TOTAL FUNDS	<u>29,542</u>	<u>52,448</u>	<u>-</u>	<u>81,990</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	162,309	(1,453)	160,856
Restricted funds			
Restricted fund	47,650	(156,058)	(108,408)
TOTAL FUNDS	<u>209,959</u>	<u>(157,511)</u>	<u>52,448</u>

Comparatives for 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>

Comparative 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>

Notes to the Financial Statements - continued
for the Year Ended 31 July 2024

7. MOVEMENT IN FUNDS - continued

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

	At 1.8.22 £	Net movement in funds £	Transfer between funds £	At 31.7.24 £
Unrestricted funds				
General fund	5,244	202,560	(140,000)	67,804
Restricted funds				
Restricted fund	8,546	(134,360)	140,000	14,186
TOTAL FUNDS	<u>13,790</u>	<u>68,200</u>	<u>-</u>	<u>81,990</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	205,113	(2,553)	202,560
Restricted funds			
Restricted fund	72,960	(207,320)	(134,360)
TOTAL FUNDS	<u>278,073</u>	<u>(209,873)</u>	<u>68,200</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 July 2024.

Hope and Play Ltd

Detailed Statement of Financial Activities
for the Year Ended 31 July 2024

	31.7.24 £	31.7.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	162,309	42,804
Other trading activities		
Shop income	47,650	25,310
Total incoming resources	<u>209,959</u>	<u>68,114</u>
EXPENDITURE		
Other trading activities		
Purchases	13,383	9,852
Charitable activities		
Grants to institutions	142,675	41,410
Support costs		
Management		
IT costs	-	200
Fund-raising costs	1,013	600
Finance		
Bank charges	440	300
Total resources expended	<u>157,511</u>	<u>52,362</u>
Net (expenditure)/income	<u><u>52,448</u></u>	<u><u>15,752</u></u>

This page does not form part of the statutory financial statements