

FRIENDS OF THE HOLY LAND

England & Wales · Charity number 1130054

Details

Status Registered

Legal form Trust

Registered 2009-06-09

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

Contact

Address Friends of the Holy Land
Farmer Ward Road
Kenilworth
CV8 2DH

Phone 01926512980

Email office@friendsoftheholylan.org.uk

Website www.friendsoftheholylan.org.uk

Activities

Objects: THE ADVANCEMENT OF RELIGION AND ADVANCEMENT OF EDUCATION IN EACH CASE IN ISRAEL, PALESTINE, JORDAN AND CYPRUS (TOGETHER THE "HOLY LAND") BY IMPROVING THE QUALITY OF EDUCATION AND TRAINING IN, AND PROVIDING FINANCIAL SUPPORT TO, SCHOOLS, EDUCATIONAL ESTABLISHMENTS AND PARISHES, PRINCIPALLY, BUT NOT EXCLUSIVELY, RUN BY THE LATIN PATRIARCHATE OF JERUSALEM, FOR MEMBERS OF THE CHRISTIAN COMMUNITY IN THE HOLY LAND; AND THE PREVENTION OR RELIEF OF POVERTY AND SICKNESS IN THE HOLY LAND BY FINANCIAL SUPPORT, ORGANISATION OF SELF-HELP PROJECTS, PURCHASE OF GOODS AND ARTEFACTS OF ALL KINDS FROM MEMBERS OF THE CHRISTIAN COMMUNITY FOR RE-SALE BY THE CHARITY AND THROUGH ANY OTHER MEANS BY WHICH THEIR QUALITY OF LIFE CAN BE IMPROVED

Activities: CARRYING OUT HUMANITARIAN SUPPORT RELATING TO HOUSING, EDUCATION AND THE PREVENTION OR RELIEF OF POVERTY AND SICKNESS TO THE CHRISTIAN COMMUNITIES OF ALL DENOMINATIONS IN THE AREAS IN WHICH WE OPERATE.

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty
- **Who:** Children/young People, Elderly/old People, People With Disabilities, Other Defined Groups

Geography

- **Area of benefit:** ISRAEL, PALESTINE, JORDAN AND CYPRUS
- Israel
- Jordan
- Occupied Palestinian Territories
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£0	£0	-	-
2024-03-31	£0	£0	-	-
2023-04-30	£877,759	£802,849	£393,289	4
2022-03-31	£805,337	£834,116	£318,379	3
2021-03-31	£885,808	£812,407	£347,158	3

Trustees

Name	Role	Appointed
Dr CHARLES REED		2012-11-13
Dr DAVID RYALL		2011-07-04
Mary Gail Brown		2022-09-29
Michael Francis Swinburne		2021-07-01
Rev David John Hasting Longe		2019-04-09
Rt Rev James Curry		2023-01-26
Susan Oliver		2023-01-26

FRIENDS OF THE HOLY LAND

England & Wales - Charity number 1130054

Accounts

CHARITY REGISTRATION NUMBER: 1130054

Friends of the Holy Land
Financial Statements
30 April 2023

BSN ASSOCIATES LIMITED

Chartered accountants
3B Swallowfield Courtyard
Wolverhampton Road
Oldbury
West Midlands
B69 2JG

Friends of the Holy Land

Financial Statements

Period from 1 April 2022 to 30 April 2023

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Friends of the Holy Land

Trustees' Annual Report

Period from 1 April 2022 to 30 April 2023

The trustees present their report and the unaudited financial statements of the charity for the period ended 30 April 2023.

Reference and administrative details

Registered charity name	Friends of the Holy Land
Charity registration number	1130054
Principal office	Farmer Ward Road Kenilworth Warwickshire CV8 2DH

The trustees

James Quinn (Chairman)	
Peter Rand	(Resigned 29 June 2023)
Charles Reed	
David Ryall	
Anthony Stokes	(Resigned 29 June 2023)
Sarah Parkhouse	(Resigned 12 May 2022)
Revd Canon Mark Madden	(Resigned 26 July 2022)
Revd Canon David Longe	
Mary Brown	(Appointed 29 September 2022)
Liam Allmark	(Appointed 26 January 2023)
Monsignor James Curry	(Appointed 26 January 2023)
Michael Swinburne	

Patrons

His Eminence Cardinal Vincent Nichols, Archbishop of Westminster
The Most Reverend and Right Honourable Justin Welby, Archbishop of Canterbury
The Right Reverend and Right Honourable Lord Williams of Oystermouth
The Most Reverend Patrick Kelly, Archbishop Emeritus of Liverpool
The Most Reverend Bernard Longley, Archbishop of Birmingham
The Most Reverend Malcom McMahon, Archbishop of Liverpool
The Right Reverend Christopher Chessun, Bishop of Southwark
The Right Reverend Doctor Michael Langrish, retired Bishop of Exeter.

Friends of the Holy Land

Trustees' Annual Report *(continued)*

Period from 1 April 2022 to 30 April 2023

Bankers

Natwest
32 Market Place
Cirencester
GL7 2NU

Solicitors

Wright Hassell LLP
Olympus Avenue
Leamington Spa
Warwickshire
CV34 6BF

Independent examiner

Philippa Miller-Hawkes BA CA
3B Swallowfield Courtyard
Wolverhampton Road
Oldbury
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Friends of the Holy Land

Trustees' Annual Report *(continued)*

Period from 1 April 2022 to 30 April 2023

Structure, governance and management

Constitution and Governing Document

This Charitable Trust was created by and is governed by a Deed of Declaration of Trust made on 23 March 2009 and was registered with the Charity Commission on 9 June 2009. The Charity was established with the following objectives:

- the advancement of religion and advancement of education in each case in Israel, Palestine, Jordan and Cyprus (together the 'Holy Land') by improving the quality of education and training in, and providing financial support to, schools, educational establishments and Parishes, principally, but not exclusively, run by the Latin Patriarch of Jerusalem, for members of the Christian community in the Holy Land; and

- the prevention of relief of poverty and sickness in the Holy Land by financial support, organisation of self-help projects, purchase of goods and artefacts of all kinds from members of the Christian community for re-sale by the Charity and through any other means by which their quality of life can be improved.

Conversion to Charitable Incorporated Organisation

During the year, the Trustees determined that it would be more appropriate for the activities of the Charity to be conducted within the legal structure of a Charitable Incorporated Organisation (CIO), rather than being run under its current unincorporated Trust structure. To this end, the Trustees formed a new CIO in the early part of 2023. This new charity, also called Friends of the Holy Land, was registered with the Charity Commission on 30 March 2023, with Registered Charity Number 1202568. The new CIO has the same charitable objectives and the same Trustees as the existing unincorporated Charity.

On further application, the Charity Commission granted an order on 19 April 2023 authorising the transfer of the assets and liabilities from the existing to the new Charity and authorising the granting of an indemnity from the CIO to the Trustees of the old Charity.

The original Charity (to which this report relates) ceased its activities on 30 April 2023. The transfer to the new Charity took place on 1 May 2023, and from that date all activity of Friends of the Holy Land has been conducted by the new CIO.

Change to Reporting Year End

Because of the date of the transfer from this Charity to the new CIO, the Trustees have determined that these Financial Statements and Trustees' Report should be prepared for the 13 month period ending 30th April 2023, being the date at which this Charity ceased its activities.

Organisational Structure

By virtue of the power given to them by Clause 7 of the Trust Deed the Trustees have established a Management Committee to support the Executive Director in the day to day running of the Charity. The following persons served on the Management Committee during the accounting period:

Management Committee

Brendan Metcalfe – Executive Director and Chair of the Management Committee
James Quinn – Chairman of the Trustees
Peter Rand – Trustee
Anthony Stokes – Trustee and Director of Finance
Jen Hill – Office Manager
Rev John Reese - Spiritual Advisor
Susan State – Minute taker
Caroline Ward – Minute taker

Friends of the Holy Land

Trustees' Annual Report *(continued)*

Period from 1 April 2022 to 30 April 2023

Holy Land Committee

With the approval of the Trustees the Management Committee have appointed a Committee in Bethlehem to provide all the necessary local information and support to the needs of the Charity in the area of its work.

Revd Dr Fadi Diab (Chairman)

Father Fadi is the Rector of St Andrew's Episcopal Church, Ramallah and St Peter's Birzeit. He is Diocesan Secretary of the Episcopal Diocese of Jerusalem.

Mrs Laila Asfoura

Laila is a founder member of the FHL Holy Land Committee. She serves as a Director of St Martha's House, one of the major projects funded by the Charity.

Rt Rev Jamal Khader

Bishop Jamal is a Bishop of the Latin Patriarchate and the Patriarchal Vicar for Jordan.

Mrs Gloria Nasser

A resident of Bethlehem, Gloria holds a BA in Theology from Rome and a diploma as a tour guide from Bethlehem University.

Mr George Sa'adeh

George is Principal of the Shepherds Greek Orthodox High School in Beit Sahour and a former Deputy Mayor of Bethlehem.

Mr Husam Wahhab

Husam is a Certified Public Accountant in Palestine and the USA, and a board member of the Palestine Association of Certified Public Accountants.

Fr Rami Asakrieh OFM

Fr Rami is a Franciscan Brother, the parish priest of the Latin Church of St Catherine in Bethlehem.

The purpose of this Committee is to help manage the activities of FHL in the Holy Land, to identify, recommend, administer and monitor the objects of the charitable donations and to act on behalf of the Management Committee as the active administration of the Charity within the West Bank and Gaza. The Committee was instrumental in ensuring the Registration of the Charity with the Palestinian Authority as a branch of an overseas NGO in Palestine, granting the Charity formal authority to conduct its charitable activities throughout the West Bank and Gaza. Support to Christians in Israel and Jordan is made direct from the UK or through other local institutions.

The members of the Committees are all volunteers. A small office has been made available and two part-time members of staff have been employed to carry out the day-to-day administration and recording of the Charity's activities in the Holy Land.

Since the lifting of COVID-19 travel restrictions, periodic visits to the Holy Land by members of the Management Committee have recommenced, facilitating encouragement and guidance as to the proper direction of the Charity's activities in the Holy Land.

Review and Strategic Plan

In April 2022 the Trustees formally approved an updated Strategic Framework and Plan for the next five years. Progress against the Plan is monitored by Trustees at their quarterly meetings, and the Plan is used to help direct and prioritise the work of the Management Committee.

Recruitment, Appointment and Training of Trustees

During the year three new Trustees were appointed, as noted on the first page of this Report.

Friends of the Holy Land

Trustees' Annual Report *(continued)*

Period from 1 April 2022 to 30 April 2023

Biographical details of Trustees are available on the Charity's website

On appointment all new Trustees are issued with a "Trustee Information Pack" containing, amongst other things, copies of the Trust Deed, the latest Financial Reports and the Trust's policy documents.

Governance and Internal Controls

The Trustees at their quarterly meetings have a clear focus on the correct governance of the Charity. This includes the approval of the Charity's policy documents and monitoring compliance therewith. The Charity operates under an approved set of Standing Orders and a written Delegation of Powers.

Ecumenical Progress In the Holy Land

There has been continuing collaboration between the Charity and the institutions set up by the various churches in the Holy Land, particularly the Latin Patriarchate, the Episcopal (Anglican) Diocese of Jerusalem, Pontifical Mission Palestine (PMP) and Pro Terra Sancta. The Charity has a narrower and more specific mission than these organisations, because we focus very much on individuals and families in need. However, our interactions with these existing institutions, with their wide networks of parishes and groups, provide an essential filter for the Charity to identify individuals and families in need.

Whilst there is a close relationship with the Episcopal Church, the Latin Church and the Greek Orthodox Church through the individual members of the Holy Land Committee and the help that the Charity is able to give, the intention of the Trustees remains to build closer links with all of the Christian Communities in the Holy Land.

In the United Kingdom and Channel Islands

There has been engagement during the year with various dioceses of both the Anglican and Roman Catholic Churches. The Management Committee has continued to build a network of Diocesan Coordinators and Advocates to link with the Executive Director and Head Office in Kenilworth. The Bishops of England, Wales and Scotland have appointed over 40 Diocesan Coordinators whose appointments form the means of organization for our expanding work over here. We have begun to build relations and support for our mission with other denominations in this geography. We continue to benefit from the help of each of our Patrons in this regard and all have continued to be active on our behalf throughout the year.

As part of our efforts to raise the profile of the Charity in Scotland, and attract supporters in that nation, we were pleased to be able to bring about a live-streamed Advent service of lessons and carols, jointly and simultaneously hosted by Glasgow Cathedral and St Catherine's Church in Bethlehem in December 2022.

Friends of the Holy Land

Trustees' Annual Report *(continued)*

Period from 1 April 2022 to 30 April 2023

Objectives and activities

The prime objective of FHL is to support the Christian people of all denominations in the area of Palestine, Israel and Jordan, known as the Holy Land. This is achieved by raising awareness of the challenges they experience, encouraging prayers to be offered on their behalf, generating and channelling financial resources to provide a sustainable future and encouraging visits and pilgrimages to the Holy Land to meet local Christians.

Raising Awareness

We have continued to communicate with our supporters with newsletters and two major appeals during the year (at Christmas and Pentecost). We continue to expand our social media communications and also issue regular virtual newsletters to our supporters via email. We are also working to extend our reach into non-traditional Christian communities across the UK.

Encouraging Prayer

At the heart of our encouragement to prayer are the monthly reflections that are posted to our website. The wide range of contributors shows the breadth of our support and hopefully will inspire readers to maintain their prayerful support for our activities and the communities we aim to help.

Generating Funds

Funds are generated from a wide variety of sources. Underpinning our income are monthly standing orders from a group of over 300 of our most loyal supporters. We have restarted our programme of pulpit appeals (which ceased during the pandemic lockdown) with a growing number of supporters who are prepared to stand up in their local churches and advocate on behalf of the Charity. We are grateful to the many Bishops who recommend FHL to their parishes as a destination for Christmas crib offerings. We subscribe to the Free Wills Network and hope that over time legacies will become an increasing source of income for the Charity. Over the years we have benefitted from grants from a number of charitable trusts, and in a move to expand this source of income, we started in April 2023 to work with an agency to help identify potential grant-giving trusts and to submit suitable applications.

One new initiative during the year was the concert by the London Welsh Male Voice Choir held at Westminster Cathedral in February. This very successful event achieved the dual objectives of both raising funds and creating awareness of the Charity and its work to a new audience.

One specific appeal launched towards the end of the year was our "water appeal", designed to raise funds for installing water butts in family homes. It was remarkably successful, raising over £100,000, thanks in particular to a large donation from a Foundation based in Jersey.

Encouraging Pilgrimages

We are delighted that this year has seen a return of pilgrimages to the Holy Land after the pandemic lockdowns severely restricted travel. The absence of pilgrims severely impacted those Christian communities that work in the various aspects of the tourism sector. We have three aims in this area: to encourage pilgrimages to the Holy Land; to facilitate visits by groups of pilgrims to projects funded by FHL; and to provide a destination for financial offerings for those who returning from pilgrimage wish to alleviate the plight of Christians in the Holy Land.

We are also delighted to have organised an FHL pilgrimage, jointly with the Catenian Association, that is planned to take place in February 2024.

Delivery of Charitable Activities

The Charity funds a range of ongoing and ad hoc activities across the Holy Land. The key areas of focus are:

Friends of the Holy Land

Trustees' Annual Report *(continued)*

Period from 1 April 2022 to 30 April 2023

Community Support

Support for Christians is either through projects that support the community or most frequently directed to individual named families. (See Family Support below). Projects in the community during the last 12 months included a grant to the Arab Orthodox Cultural and Social Centre in Gaza, where we made a grant of USD 25,000 to fund job opportunities in clerical, labouring and administrative roles in support of the operation of the centre. This project is being delivered by the Pontifical Mission. Among other initiatives we also made a grant to a Christian Scout group in Nazareth to pay for the refurbishment of their Scout hut. The total value of grants for Community Support amounted to £45,847.

Family Support

Family support is delivered through a range of initiatives:

- Education. The payment or part-payment of school fees is a core FHL activity, enabling families to send children to a range of different faith schools in various towns and villages, principally in the West Bank but also in Nazareth and Jerusalem. During the year we have established more clear and robust policies for determining the nature of support that the Charity will fund. And we have continued to give support for students in post-school education and training, in such areas as nursing and midwifery training, and in vocational training at the Salesian Technical school in Bethlehem, and the Diocese of Jerusalem Technological and Vocational Training Centre (ETVTC) in Ramallah.
- Medical. Support has been given during the year to assist with the funding of urgent medical procedures and the provision of medications. Individual cases are proposed by the Holy Land Committee, within the remit of our established criteria for approval. In addition, operating through the Latin Patriarchate, we make a grant of £20,000 for a medical support program in Gaza.
- Financial Support. The most needy families in the Christian community are identified by the FHL Holy Land Committee or local Clergy and their circumstances verified. FHL then provide regular help with 1,500 shekels (approximately £350) per quarter to these 100 families, including 4 families in Gaza, which can make a significant difference to their quality of life. Cases are re-assessed every 12 months. Funding this programme costs the Charity around £140,000 per annum.
- Housing Repairs. These continue largely in cooperation with Pro Terra Sancta the social services arm of the Franciscan presence in the Holy Land who have the technical and personnel resources to manage such projects. Following the success of our Water Butts appeal in March/April 2023, we will be embarking on a major programme of installing these storage tanks to homes in the West Bank, where the water supply is often turned off for days on end. This project will help improve significantly the quality of life for those families we are able to help.

The total amount of Family Support payments, (including education and training grants of £72,835) was £320,832.

Social Care for the Elderly - St. Martha's House

St Martha's House is the first day care centre for elderly women in Bethlehem aged 70+. The centre is attended by 30 women, the majority of whom are Christian widows living alone with no one to care for them, either because their families have emigrated, or they simply cannot afford to help.

Specialist staff and volunteers provide support for healthcare, podiatry and physical activities, as well as practical endeavours such as crafts and cooking. The women enjoy board games, embroidery and tending their garden as well as having a healthy midday meal, often using produce from the working garden. FHL is the sole funder of this project and has been able to continue to support the operation of St Martha's House and its community of elderly women through the trials of the pandemic. The Charity's funding to St Martha's House in the period amounted to £59,170.

Friends of the Holy Land

Trustees' Annual Report *(continued)*

Period from 1 April 2022 to 30 April 2023

Children with Special Needs - School of Joy

The School of Joy at Beit Sahour, just outside Bethlehem, is almost wholly supported by funds from FHL. The school offers children with educational, emotional or behavioural difficulties a chance to fulfil their potential in a safe and supportive environment. In addition to specialised therapy and a free education in a small classroom setting, the school provides free transportation to and from the school, a healthy lunch (the only meaningful meal of the day some will receive) and general health checks. Today some 60 children experience love, acceptance and education at the School of Joy. The Charity's funding in the period was £84,945.

Achievements and performance

Financial Report

Income was derived from individual donations and legacies, charitable trusts & foundations, through local support groups, from appeals in parishes and dioceses and through specific appeals launched during the year. We also generate a small amount of income through the sale of olive wood products, crafted in Bethlehem, and through the sale of Christmas cards.

During the early months of the reporting period, income levels were significantly down on the prior year, which we think was a consequence of donors contributing to Ukraine-related appeals, and also as a reflection of the impact of inflation on disposable income.

The accounts for the 13 months to 30 April 2023 report an income of £877,759, compared to £805,337 in the 12 months ending 31 March 2022.

Charitable grants distributed in the period amounted to £510,794, compared to £592,744 in the 12 months ending 31st March 2022. The timing of the very successful Water Appeal, coming at the very end of the reporting period, meant that distribution of funds for this cause commenced after 30th April 2023.

Friends of the Holy Land

Trustees' Annual Report *(continued)*

Period from 1 April 2022 to 30 April 2023

Financial review

Reserves Policy

As the Charity develops it is the policy of the Trustees to hold a financial reserve to cover 6 months administration expenses together with a contingency to ensure continuity of operation for key areas of our charitable activity in circumstances where income may be temporarily reduced and to respond to any funding emergency that may arise.

Pensions

The Charity contributes to a Defined Contribution scheme on behalf of its employees, satisfying the Charity's obligations under the Auto-Enrolment regulations.

Going Concern

Whilst the Trustees are mindful that the Charity is dependent upon income and donations from individuals and Charitable Trusts/Foundations, they have a reasonable expectation that this will continue for the foreseeable future. Furthermore, grants are only made following the receipt of donations and for these reasons it continues to adopt the 'going concern' basis in preparing the financial statements. This statement must be read in the context of the transfer of the charitable activities from the existing Trust to the new CIO with effect from 1 May 2023. So although this particular Charitable Trust ceased operating on 30 April 2023, the accounts presentation as a "going concern" reflects the fact that the activities have continued since that date but under the legal structure of the new CIO.

Risk Assessment and Management

The Charity operates in the Palestinian Territories and is therefore conscious of the potential impact of the Proscription of Hamas by HM Government in November 2021 on its activities in Palestine and Gaza. As we stated in last year's report, the Charity was the subject of an enquiry from the Charity Commission, seeking reassurance as to the steps the Charity was taking and the procedures in place to ensure compliance with the Proscription, and avoiding the risk of inadvertently funding a terrorist organisation. The Charity Commission was satisfied with our responses.

During the current year a further enquiry was made, this time by the Office of Financial Sanctions Implementation, a Counter-Terrorism unit operating within HM Treasury. This was in relation to the Counter-Terrorism Regulations 2019, specifically focussed on activities in Gaza, where there would be a perceived risk of inadvertently and/or indirectly funding a terrorist organisation, namely Hamas. We supplied all the details requested by OFSI, and received satisfactory confirmation that no further action would be taken.

In both these instances it is reassuring that our policies and procedures meet the expectations of these regulatory and investigatory bodies in terms of our ability to manage and control the risks that come with operating in a troubled part of the world.

Last year we reported that Trustees believed the effects of the Covid pandemic presented a severe risk to the charity. We believe this risk has now abated. At present Trustees believe there are no other significant risks in the management of the charity and the disbursement of funds raised. Normal management controls are in place. A Risk Assessment has been carried out by the Trustees.

Investment Policy

Under the Declaration of Trust, the Trustees have powers to make any investment the Trustees see fit. Apart from the investments in bank accounts revealed by the statement, at present the Charity has no other investments.

Public Benefit Statement

The Trustees consider they have complied with the duty in Section 17 of the Charities Act 2011 to

Friends of the Holy Land

Trustees' Annual Report *(continued)*

Period from 1 April 2022 to 30 April 2023

have due regard to public benefit guidance published by the Charity Commission. The Charity's activities satisfy the objectives set out in its constitution and described on page one of the Annual Report and Accounts.

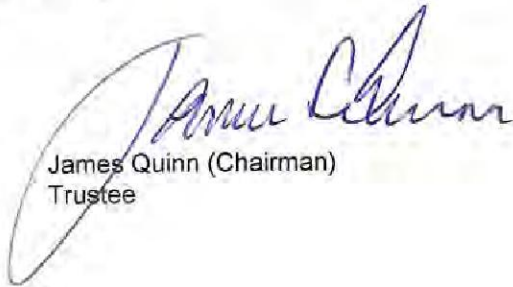
Statement of Trustees Responsibilities

Charity Law and the Charity's constitution require the Trustees to prepare financial statements for each financial year which comply with the Charities Act 2011. In preparing these financial statements, the Trustees are required to select suitable accounting policies and apply them consistently, make judgements and estimates that are reasonable and prudent, state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and prepare the financial statements on a 'going concern' basis unless it is inappropriate to presume that the Charity will continue its operations.

The Trustees confirm that the above requirements have been complied with in the financial statements.

In addition, the Trustees are responsible for and consider they have maintained adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and sufficient internal controls to safeguard the assets of the Charity and to prevent and to detect fraud or any other irregularities.

The trustees' annual report was approved on 28 September 2023 and signed on behalf of the board of trustees by:



James Quinn (Chairman)
Trustee

Friends of the Holy Land

Independent Examiner's Report to the Trustees of Friends of the Holy Land

Period from 1 April 2022 to 30 April 2023

I report to the trustees on my examination of the financial statements of Friends of the Holy Land ('the charity') for the period ended 30 April 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

P. Miller-Hawkes

Philippa Miller-Hawkes BA CA
Independent Examiner

3B Swallowfield Courtyard
Wolverhampton Road
Oldbury
West Midlands
B69 2JG

28 September 2023

Friends of the Holy Land
Statement of Financial Activities

Period from 1 April 2022 to 30 April 2023

	Note	Period from 1 Apr 22 to 30 Apr 23			Year to 31 Mar 22
		Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	686,590	144,579	831,169	771,353
Other trading activities	5	45,906	–	45,906	33,543
Investment income	6	684	–	684	441
Total income		<u>733,180</u>	<u>144,579</u>	<u>877,759</u>	<u>805,337</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	7	30,269	–	30,269	16,280
Expenditure on charitable activities	8,9	261,786	510,794	772,580	817,836
Total expenditure		<u>292,055</u>	<u>510,794</u>	<u>802,849</u>	<u>834,116</u>
Net income/(expenditure)		<u>441,125</u>	<u>(366,215)</u>	<u>74,910</u>	<u>(28,779)</u>
Transfers between funds		(433,132)	433,132	–	–
Net movement in funds		<u>7,993</u>	<u>66,917</u>	<u>74,910</u>	<u>(28,779)</u>
Reconciliation of funds					
Total funds brought forward		180,858	137,521	318,379	347,158
Total funds carried forward		<u>188,851</u>	<u>204,438</u>	<u>393,289</u>	<u>318,379</u>

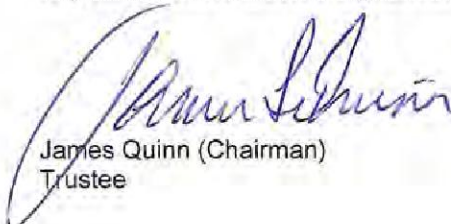
The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

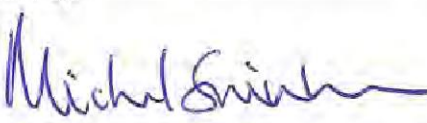
The notes on pages 15 to 23 form part of these financial statements.

Friends of the Holy Land
Statement of Financial Position
30 April 2023

	Note	30 Apr 23 £	31 Mar 22 £
Fixed assets			
Tangible fixed assets	15	259	2,068
Current assets			
Stocks	16	3,842	3,305
Debtors	17	50,275	21,335
Cash at bank and in hand		345,483	303,276
		<u>399,600</u>	<u>327,916</u>
Creditors: amounts falling due within one year	18	6,570	11,605
Net current assets		<u>393,030</u>	<u>316,311</u>
Total assets less current liabilities		<u>393,289</u>	<u>318,379</u>
Net assets		<u>393,289</u>	<u>318,379</u>
Funds of the charity			
Restricted funds		204,438	137,521
Unrestricted funds		188,851	180,858
Total charity funds	20	<u>393,289</u>	<u>318,379</u>

These financial statements were approved by the board of trustees and authorised for issue on 28 September 2023, and are signed on behalf of the board by:


 James Quinn (Chairman)
 Trustee


 Michael Swinburne
 Trustee

The notes on pages 15 to 23 form part of these financial statements.

Friends of the Holy Land

Statement of Cash Flows

Period from 1 April 2022 to 30 April 2023

	30 Apr 23 £	31 Mar 22 £
Cash flows from operating activities		
Net income/(expenditure)	74,910	(28,779)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	1,809	1,670
Other interest receivable and similar income	(684)	(441)
Accrued (income)/expenses	(5,035)	8,630
<i>Changes in:</i>		
Stocks	(537)	419
Trade and other debtors	(28,940)	24,199
Cash generated from operations	41,523	5,698
Interest received	684	441
Net cash from operating activities	42,207	6,139
Net increase in cash and cash equivalents	42,207	6,139
Cash and cash equivalents at beginning of period	303,276	297,137
Cash and cash equivalents at end of period	345,483	303,276

The notes on pages 15 to 23 form part of these financial statements.

Friends of the Holy Land

Notes to the Financial Statements

Period from 1 April 2022 to 30 April 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Farmer Ward Road, Kenilworth, Warwickshire, CV8 2DH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income and expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The entity constitutes a public benefit entity as defined in FRS102.

Going concern

The Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity and as such, advantage has been taken of the following disclosure exemptions available under FRS 102:

- Disclosures in respect of financial instruments have not been presented

Exchange rates

Transactions in foreign currency have been converted to sterling at the average exchange rates during the year.

Taxation

The Charity is exempt from taxation on its charitable activities.

Friends of the Holy Land

Notes to the Financial Statements *(continued)*

Period from 1 April 2022 to 30 April 2023

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

No significant estimates or judgements have been made by management when preparing the financial statements. The policies followed are shown below.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Friends of the Holy Land

Notes to the Financial Statements *(continued)*

Period from 1 April 2022 to 30 April 2023

3. Accounting policies *(continued)*

Resources expended *(continued)*

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Donations			
Donations and legacies	<u>686,590</u>	<u>144,579</u>	<u>831,169</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations and legacies	<u>632,536</u>	<u>138,817</u>	<u>771,353</u>

Friends of the Holy Land

Notes to the Financial Statements *(continued)*

Period from 1 April 2022 to 30 April 2023

4. Donations and legacies *(continued)*

During the year the Trustees made donations of £1,855 to the charity.

5. Other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Commercial activities: Olive wood products	<u>45,906</u>	<u>45,906</u>	<u>33,543</u>	<u>33,543</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>684</u>	<u>684</u>	<u>441</u>	<u>441</u>

7. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Olive wood products	<u>30,269</u>	<u>30,269</u>	<u>16,280</u>	<u>16,280</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grant making	–	510,794	510,794
Support costs	<u>261,786</u>	<u>–</u>	<u>261,786</u>
	<u>261,786</u>	<u>510,794</u>	<u>772,580</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grant making	–	592,744	592,744
Support costs	<u>225,092</u>	<u>–</u>	<u>225,092</u>
	<u>225,092</u>	<u>592,744</u>	<u>817,836</u>

9. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2023 £	Total fund 2022 £
Grant making	<u>510,794</u>	<u>261,786</u>	<u>772,580</u>	<u>817,836</u>

Friends of the Holy Land

Notes to the Financial Statements *(continued)*

Period from 1 April 2022 to 30 April 2023

10. Analysis of support costs

Support costs can be analysed as follows:

	2023	2022
	£	£
Employee costs	90,135	91,602
Rent and rates	9,845	8,118
Holy Land office	23,830	19,369
Sundry expenses	13,958	9,584
Telephone	1,565	1,070
Post and stationery	4,764	2,380
Marketing	97,751	82,400
Travelling expenses	12,365	4,148
Computer expenses	5,764	4,751
Depreciation	1,809	1,670
	<u>261,786</u>	<u>225,092</u>

11. Analysis of grants

Grants can be analysed as follows:

	2023	2022
	£	£
Community Support	45,847	43,223
Family Support	320,832	404,155
Martha's House	59,170	56,887
School of Joy	84,945	88,479
	<u>510,794</u>	<u>592,744</u>

12. Independent examination fees

	Period from 1 Apr 22 to 30 Apr 23	Year to 31 Mar 22
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,150</u>	<u>1,150</u>

Friends of the Holy Land

Notes to the Financial Statements *(continued)*

Period from 1 April 2022 to 30 April 2023

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	Period from 1 Apr 22 to 30 Apr 23 £	Year to 31 Mar 22 £
Wages and salaries	80,373	75,032
Social security costs	640	5,062
Employer contributions to pension plans	9,122	11,508
	<u>90,135</u>	<u>91,602</u>

The average number of employees during the year was 3 full time equivalents (2022: 3)

The average head count of employees during the period was 4 (2022: 5).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

14. Trustee remuneration and expenses

The Trustees give freely their time and expertise without any form of remuneration or other benefit.

During the period 3 trustees were reimbursed travelling expenses amounting to £541 (2022: £157).

15. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2022 and 30 April 2023	<u>5,010</u>
Depreciation	
At 1 April 2022	2,942
Charge for the period	<u>1,809</u>
At 30 April 2023	<u>4,751</u>
Carrying amount	
At 30 April 2023	<u>259</u>
At 31 March 2022	<u>2,068</u>

16. Stocks

	30 Apr 23 £	31 Mar 22 £
Raw materials and consumables	<u>3,842</u>	<u>3,305</u>

Friends of the Holy Land

Notes to the Financial Statements *(continued)*

Period from 1 April 2022 to 30 April 2023

17. Debtors

	30 Apr 23	31 Mar 22
	£	£
Prepayments and accrued income	5,767	3,552
Other debtors	<u>44,508</u>	<u>17,783</u>
	<u>50,275</u>	<u>21,335</u>

18. Creditors: amounts falling due within one year

	30 Apr 23	31 Mar 22
	£	£
Accruals and deferred income	<u>6,570</u>	<u>11,605</u>

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £9,122 (2022: £11,508).

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income £	Expenditure £	Transfers £	At 30 April 2023
General funds	<u>180,858</u>	<u>733,180</u>	<u>(292,055)</u>	<u>(433,132)</u>	<u>188,851</u>

	At 1 April 2021	Income £	Expenditure £	Transfers £	At 31 March 2022
General funds	<u>220,745</u>	<u>666,520</u>	<u>(241,372)</u>	<u>(465,035)</u>	<u>180,858</u>

Restricted funds

	At 1 April 2022	Income £	Expenditure £	Transfers £	At 30 April 2023
Restricted funds	<u>137,521</u>	<u>144,579</u>	<u>(510,794)</u>	<u>433,132</u>	<u>204,438</u>

	At 1 April 2021	Income £	Expenditure £	Transfers £	At 31 March 2022
Restricted funds	<u>126,413</u>	<u>138,817</u>	<u>(592,744)</u>	<u>465,035</u>	<u>137,521</u>

Friends of the Holy Land

Notes to the Financial Statements *(continued)*

Period from 1 April 2022 to 30 April 2023

20. Analysis of charitable funds *(continued)*

Movement in funds

	Opening balances	Incoming resources £	Outgoing resources £	Transfers £	Closing balances £
Unrestricted	180,858	733,180	(292,055)	(433,132)	188,851
Legacy	86,373	–	–	(72,350)	14,023
Family support	10,332	6,890	(320,832)	333,610	30,000
Community support	2,995	–	(45,847)	42,852	–
Martha's House	–	2,958	(59,170)	71,212	15,000
School of Joy	30,000	27,137	(84,945)	57,808	30,000
Water project	7,821	107,594	–	–	115,415
	<u>318,379</u>	<u>877,759</u>	<u>(802,849)</u>	<u>–</u>	<u>393,289</u>

The balances on restricted funds represent income from donations specifically given and not spent by the year end. These funds include donations received to be distributed over the next two years. The transfers from unrestricted funds represent expenditure met out of general funds not covered by specific donations.

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	259	–	259
Current assets	195,162	204,438	399,600
Creditors less than 1 year	(6,570)	–	(6,570)
Net assets	<u>188,851</u>	<u>204,438</u>	<u>393,289</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	2,068	–	2,068
Current assets	190,395	137,521	327,916
Creditors less than 1 year	(11,605)	–	(11,605)
Net assets	<u>180,858</u>	<u>137,521</u>	<u>318,379</u>

22. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	At 30 Apr 2023 £
Cash at bank and in hand	<u>303,276</u>	<u>42,207</u>	<u>345,483</u>

Friends of the Holy Land

Notes to the Financial Statements *(continued)*

Period from 1 April 2022 to 30 April 2023

23. Related parties

No Trustee or other person connected with the Charity had any personal interest in any contract or transaction entered into by the Charity during the year. The Trustees are not aware of any related party transactions requiring disclosure.

FRIENDS OF THE HOLY LAND

England & Wales - Charity number 1130054

Accounts

Friends of the Holy Land
Unaudited Financial Statements
31 March 2022

BSN ASSOCIATES LIMITED

Chartered accountants
3B Swallowfield Courtyard
Wolverhampton Road
Oldbury
West Midlands
B69 2JG

Friends of the Holy Land

Financial Statements

Year ended 31 March 2022

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Friends of the Holy Land

Trustees' Annual Report

Year ended 31 March 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name Friends of the Holy Land
Charity registration number 1130054
Principal office Farmer Ward Road
Kenilworth
Warwickshire
CV8 2DH

The trustees

James Quinn (Chairman)
Gail Brown (Appointed 09/22)
James Kelly (Resigned 03/22)
Revd Canon David Longe
Revd Canon Mark Madden
(Resigned 07/22)
Sarah Parkhouse (Resigned 05/22)
Peter Rand
Charles Reed
David Ryall
Anthony Stokes
Michael Swinburne (Appointed
07/21)

Patrons

His Eminence Cardinal Vincent Nichols, Archbishop of Westminster
The Most Reverend and Right Honourable Justin Welby, Archbishop of
Canterbury
The Right Reverend and Right Honourable Lord Williams of Oystermouth
The Most Reverend Patrick Kelly, Archbishop Emeritus of Liverpool
The Most Reverend Bernard Longley, Archbishop of Birmingham
The Most Reverend Malcom McMahon, Archbishop of Liverpool
The Right Reverend Christopher Chessun, Bishop of Southwark
The Right Reverend Doctor Michael Langrish, retired Bishop of Exeter.

Bankers

Natwest
32 Market Place
Cirencester
GL7 2NU

Friends of the Holy Land

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Solicitors

Wright Hassell LLP
Olympus Avenue
Leamington Spa
Warwickshire
CV34 6BF

Independent examiner

Philippa Miller-Hawkes BA CA
3B Swallowfield Courtyard
Wolverhampton Road
Oldbury
West Midlands
B69 2JG

Friends of the Holy Land

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Structure, governance and management

Constitution and Governing Document

This Charitable Trust was created by and is governed by a Deed of Declaration of Trust made on 23 March 2009 by Patrick John Horsfield, John Milton Weedon, Anthony Arthur John McDowell and Michael Francis Whelan. It was registered with the Charity Commission on 9 June 2009 with the following objectives:

- the advancement of religion and advancement of education in each case in Israel, Palestine, Jordan and Cyprus (together the 'Holy Land') by improving the quality of education and training in, and providing financial support to, schools, educational establishments and Parishes, principally, but not exclusively, run by the Latin Patriarch of Jerusalem, for members of the Christian community in the Holy Land; and

- the prevention of relief of poverty and sickness in the Holy Land by financial support, organisation of self-help projects, purchase of goods and artefacts of all kinds from members of the Christian community for re-sale by the Charity and through any other means by which their quality of life can be improved.

Organisational Structure

By virtue of the power given to them by Clause 7 of the Trust Deed the Trustees have appointed Peter Rand as Executive Trustee with the powers and responsibilities set out in the Regulations of the Trustees dated 22 November 2013 and appointed the following persons as members of the Management Committee:

Management Committee

Brendan Metcalfe – Executive Director and Chair of the Management Committee
James Quinn – Trustee member of the Management Committee
Peter Rand – Executive Trustee and member of the Management Committee
Michael Swinburne - Trustee and Director of Finance (Appointed 03/22)
Mike Boyle -Trusts and Foundation Manager (Resigned 12/21)
Anthony Stokes – Trustee and Director of Finance (Resigned 03/22)
Jen Hill – Office Manager
Revd John Reese, Spiritual Advisor
Susan State – Minute taker
Caroline Ward – Minute taker

With the approval of the Trustees the Management Committee have appointed a Committee in Bethlehem to provide all the necessary local information and support to the needs of the Charity in the area of its work.

Holy Land Committee

Revd Dr Fadi Diab Chairman

Rector, St Andrew's Episcopal Church, Ramallah and St Peter's Birzeit
Dr Fadi is Diocesan Secretary of the Episcopal Diocese of Jerusalem, a Founder of the Youth Connection for Peace Programme, a member of the Palestine-Israeli Theologians Forum and a member of the Palestine Advisory Council of the Episcopal Peace Fellowship. He has presented workshops at the World Council of Churches on the theological understanding of the Palestine Israeli conflict and spoken widely at churches in the USA. He regularly visits parishes in the UK

Friends of the Holy Land

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Laila Asfoura

Laila is the Founder of the AHDAF Charitable Organisation in Bethlehem, Executive Director, Laila Tours and Travel and a volunteer Founder member of the FHL Holy Land Committee. She serves as a Director of St Martha's House, founded in 2009, as the first day care centre for elderly Christian ladies in Bethlehem. She has been working in the travel industry since 2005 and holds a Masters' Degree in Tourism from Bethlehem University. As a Palestinian Christian, in the Greek Orthodox tradition, Laila is an active member of the local community.

Rt Rev Jamal Khader

Bishop in Latin Patriarchate. Patriarchal Vicar for Jordan

On his appointment as a Bishop Fr Khader stepped down as chairman of the Committee but remains a member. He was Director of the Latin Patriarchate of Jerusalem Schools in Palestine and Parish Priest of the Holy Family Parish in Ramallah. Formerly he was Rector of the Latin Patriarchate Seminary and Dean of Arts of Bethlehem University. He formerly taught at the Latin Seminary in Beit Jala, Bethlehem University, the Emmaus Centre in Beit Jala and Mar Elias College in Ibillin

Gloria Nasser

Gloria is from Bethlehem. She holds a B.A. in Theology from Rome and a diploma as a tour guide from Bethlehem University. Gloria is a former catechist in Terra Santa Girls School and remains a part time social assistant at the school. She is an active member of the Catholic Parish in Bethlehem.

George Saadeh

George was born in Bethlehem and was educated at the Terra Santa School in Bethlehem. In 2003, he graduated from the University of Southern California with a degree in Aerospace Engineering. George is Principal of the Shepherds Greek Orthodox High School in Beit Sahour and former Deputy Mayor of Bethlehem from 2005 – 2012. He is a member of the Russian Orthodox Emperor Society in Bethlehem, a member of the Israeli-Palestinian Parent Circle Forum for Bereaved Families since 2013 and a volunteer Founder member of the FHL Holy Land Committee.

Husam Wahhab

Husam was educated at Terra Santa College in Bethlehem and graduated from Bethlehem University with a BSc in Business Administration. He established his accountancy practice in the City in 1994, after 8 years' experience in Abu Dhabi and the US. He holds a Masters' Degree in Accounting and professional Consultancy from the US and is a Certified Public Accountant in Palestine and the US. Husam lectures in accountancy in the Business Administration Faculty at Bethlehem University and is the accountant or auditor for many local businesses. He is a Board member of the Palestine Association of Certified Public Accountants, an Examiner for the Board of Auditing Professionals, President of Catholic Action, a member of St Catherine's Parish Council and a volunteer Founder member of the FHL Holy Land Committee

The purpose of this Committee is to help manage the permanent Friends of the Holy Land, 'FHL', office in Bethlehem, to identify, recommend, administer and monitor the objects of the charitable donations and to act on behalf of the Management Committee as the active administration of the Charity in the Holy Land within the West Bank and Gaza. The Committee was instrumental in ensuring the Registration of the Charity with the Palestinian Authority as a branch of an overseas NGO in Palestine, granting the charity formal authority to conduct its charitable activities throughout the West Bank and Gaza. Support to Christians in Israel and Jordan is made direct from the UK or through local institutions.

The members of the Committees are all volunteers. A small office has been made available and permanent members of staff have been employed to carry out the day-to-day administration and recording of the Charity's activities in the Holy Land. Prior to the restrictions on travel imposed in the Pandemic, visits were made by senior members of the Management Committee to consult with and plan the activities of the Committee at approximately quarterly intervals. These visits were recommenced late in the year of account. In the meantime, regular meetings conducted by Zoom have been held

Friends of the Holy Land

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Review and Strategic Plan

On 21st April 2022 the Trustees approved an updated Strategic Framework and Plan for a further five years. The Plan had been regularly reviewed and updated by the Management Committee and by the Trustees.

Recruitment, Appointment and Training of Trustees

During the year Michael Swinburne was appointed as a trustee.

Governance and Internal Controls

The Strategic Plan focused heavily on these issues and continued the steps previously taken by the Trustees to ensure that the Charity fully complies with all relevant Governance issues and sets up all appropriate and necessary controls to that end. Registration by the Palestinian Authority is welcome. The Trustees have approved a series of policy documents relating to and identifying all necessary areas of governance.

Ecumenical Progress

In the Holy Land

There has been continuing collaboration between the Charity and the institutions set up by the various churches in the Holy Land, particularly the Latin Patriarchate, the Episcopal Diocese of Jerusalem, Pontifical Mission Palestine (PMP) and Caritas Jerusalem. There has been acknowledgement of the different mission between the Charity and those institutions that accepts that the mission of the Charity is based in the support of identified individuals and families in need. However, these existing institutions with their wide networks of parishes and groups provide an essential filter for the Charity to identify individuals and families in need.

Whilst there is a close relationship with the Episcopal Church, the Latin Church and the Greek Orthodox Church through the individual members of the Holy Land Committee and the help that the charity is able to give, the intention of the Trustees remains to build closer links with all of the Christian Communities in the Holy Land.

In England, Wales, Scotland and Continental Europe

There has been continuing progress during the year involving the various Dioceses of both the Anglican and Roman Catholic Churches. The Management Committee has pursued its plan to build a network of Diocesan Coordinators and Advocates to link with the Executive Director and Head Office in Kenilworth. The Bishops of England, Wales and Scotland have appointed a total of 44 Diocesan Coordinators whose appointments form the means of organization for our expanding work over here. We have begun to build relations and support for our mission with other denominations in this geography.

We continue to benefit from the help of each of our Patrons in this regard and all have continued to be active on our behalf throughout the year.

Friends of the Holy Land

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Objectives and activities

The prime objective of FHL is to support the Christian people of all denominations in the area of Palestine, Israel and Jordan, known as the Holy Land. This is achieved by raising awareness of the challenges they experience, encouraging prayers to be offered on their behalf, generating and channelling financial resources to provide a sustainable future and encouraging visits and pilgrimages to the Holy Land to meet local Christians.

The Charity is now over twelve years old.

It has been able to respond to the challenging conditions that have existed during the year under review by adopting a new strategy of launching appeals that are communicated directly to both its loyal supporters and new prospective supporters. These appeals have been focussed on the Pentecost and Christmas seasons with an appeal focussed on the increased needs in the Holy Land arising due to Covid and the absence of pilgrimages upon which employment is so reliant. Our message was overshadowed by more urgent and devastating appeals that affected the whole of the Charity Sector. However, our income held up well, reducing by only 9% from our record income of the previous year. However, the pressure to respond to the needs in the Holy Land did not reduce but our grants decreased marginally by 5%. These grants have been largely focussed on the relieving of unemployment conditions in the Holy Land generally through our traditional work in family support, medical emergency support and school fees in the Bethlehem area, as well as adding more support in the wider West Bank, Gaza, Jordan and Israel

It remains clear that the work on the ground in the Holy Land and the pressures on the region imposed by the Pandemic on top of the difficult political situation, including armed conflict, mean that there is abundant need to be met. The Management Committee intends to continue focusing its efforts in 2022/3 on the traditional areas of the Charity's income as matters return to normal in the UK whilst maintaining the benefits that have resulted from the new approach of direct appeal so successfully commenced in the current and previous year.

Impact of COVID 19

The impact of Covid in the Holy Land remains devastating. In Israel at least there has been some support for the unemployment caused by the lack of travel and the lockdown. However, there has been no such support in The West Bank, Gaza and Jordan. Although Travel restrictions have slowly been removed over the year, tourism has not recovered to anywhere near 2019 levels so, unemployment of those dependent on tourism remains a problem. This is exacerbated by the fact that many skilled workers in the West Bank have sought new employment as unskilled labourers in Israel in replacement of the other foreign workers forced to leave by the pandemic. This has caused a shortage of skilled labourers for those businesses in the West Bank who may seek to re-open. Our office in Bethlehem and our partners in the Holy Land are continuing to see unprecedented levels of requests for help.. In the UK the charity's traditional fundraising sources from parish group events and parish and diocesan appeals is slowly recovering as congregations return to public worship. The change in strategy to focus on more regular and higher volume communications direct to existing supporters and reaching out to new supporters using all media continues to be successful.

Community Support

Support for Christians is either through projects that support the community or most frequently direct to individual named families. (See Family Support below). Projects in the community during the last 12 months included: - St. Luke's Hospital Nablus. This is under the management of the Anglican Diocese in Jerusalem. FHL funded part of the 'exemption fund' for Christian patients who could not afford the costs of medications, operations or a hospital bed. - Iraqi Refugees in Jordan. These refugees are not granted work permits so cannot provide for themselves. During the year grants were made to a Latin and Anglican parish in Amman to support a local programme to provide essential medication, education and training to Iraqi refugees. The charity also supported a small job creation project relating to the production of pasta-making workshop in the Latin Parish in Amman..

Friends of the Holy Land

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Family Support

- Education. The payment or part-payment of school fees is a core FHL activity, enabling families to send children to 23 different faith schools in various towns and villages, principally in the West Bank but also in Nazareth and Jerusalem. Due to unemployment, families have found it especially difficult to meet these fees. In addition, FHL supported students at 8 universities in the West Bank and continued a 4-year programme, contributing grants to 24 students at universities in Gaza.

- Medical. Support has been given during the year to assist with the funding of urgent medical procedures and the provision of medications. In addition, the project which commenced in 2016 to fund Christian patients at the Ramallah Medical Centre for Diabetes and Cardiovascular Diseases under the management of the Anglican Diocese in Jerusalem continues, thanks to a grant from the 2016 Lent Appeal in the Diocese of Norwich.

- Regular support. The most needy families in the Christian community are identified by the FHL Holy Land Committee or local Clergy and their circumstances verified. FHL then provide regular help with 500 shekels (approx. £113) per month to these 100 families which can make a significant difference to their quality of life. Cases are re-assessed every 12 months.

- Housing repairs. These continue largely in cooperation with pro Terra Sancta the social services arm of the Franciscan presence in the Holy Land who have the technical and personnel resources to manage such projects. Work can include decorating, damp-proofing, electrical and plumbing repairs to more significant improvements such as installing a new kitchen, bathroom and water tanks.

Social Care for the Elderly - St. Martha's House

This is undertaken through support to the running costs of St. Martha's House, the first Day Care Centre for elderly ladies in the Bethlehem area. The house is open 4 days a week and provides comfort and support as well as practical facilities, such as lunches, hairdressing and pedicure, twice a week to 30 Christian ladies, mostly widows with no family member to help them. FHL is the sole funder of this project and has been able to continue to support the operation of St Martha's House and its community of elderly women through the trials of the pandemic.

Children with Special Needs - School of Joy

The School of Joy, a school for children with Special Needs in Beit Sahour, is now solely supported by funds from FHL. With the recent restrictions on travel, there have been few visitors to make donations and the other charities that previously helped have been unable to find the funds to continue with their support. Over the years, funding had enabled the school to increase from 30 children and 3 classes in 2011 to 68 children in 6 classes in 2021. FHL has ensured the school can remain open despite the more difficult operating and health conditions caused by the pandemic and remains committed to the survival of this project.

Development in the UK

Brendan Metcalfe, the Executive Director responsible for the day to day running of the Charity has sought to revitalize the existing supporter base and reach out to new supporters through a fresh, systematic communications campaign, using all media channels available including social media. At the core of this communications campaign are two fundraising appeals focussed on the Christmas and Pentecost seasons which are now in the second year and have established their own momentum.

Now that there is more comfort in organising face to face meetings and conferences the UK team have begun a programme of such meetings to raise awareness of the Charity and to explore with Church Leaders a strategy for engagement with the Charity's mission in their local area. The team have also restarted their programme to make presentations to parishes at their services up and down the country.

Friends of the Holy Land

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Achievements and performance

Financial Report

Income was derived from donations from charitable trusts, individual donations, fundraising activities, parishes and dioceses in England, Wales, Scotland and Europe through appeals or through the activities of support groups including those formed in parishes. The accounts for the year reveal an income of £805,337, a decrease over the previous year of 9%. The charitable grants made during the year to 31st March 2022 were £592,744, a decrease of 5% year on year.

Friends of the Holy Land

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Financial review

Reserves Policy

As the Charity develops it is the policy of the Trustees to hold a financial reserve to cover 6 months administration expenses together with a contingency to ensure a continuity of operation can be maintained in circumstances where income may be temporarily reduced or to respond to any funding emergency that may arise.

Pensions

The Charity contributes to a defined contribution scheme and has no legal or constructive obligations to pay further contributions if the fund does not have sufficient assets to pay all employee benefits relating to employee service in the current and prior periods.

Going Concern

Whilst the Trustees are mindful that the Charity is dependent upon income and donations from individuals and Charitable Trusts/Foundations, they have a reasonable expectation that this will continue for the foreseeable future. Furthermore, grants are only made following the receipt of donations and for these reasons it continues to adopt the 'going concern' basis in preparing the financial statements.

Risk Assessment and Management

The Charity operates in the Palestinian Territories and is therefore conscious of the potential impact of the Proscription of Hamas by HM Government in November 2021 on its activities in Palestine and Gaza. The Trustees immediately caused a review of all grants and the approval of a new policy to ensure that the Charity provides no support for Hamas. At the year end, the Charity was in direct touch with the Charity Commission whose interest in charities operating in the areas in which Hamas is active has also been urgently triggered by the November 21 Proscription of Hamas. The Charity was able to reveal to the Charity Commission the steps that the Charity had already taken to ensure compliance with the changes in the law.

The Trustees currently believe the effects of Covid represent a continuing severe risk to the Charity. Otherwise, there are no significant risks in the management of the Charity and the disbursement of benefits. Normal management controls are in place. A Risk Assessment has been carried out by the Trustees.

Investment Policy

Under the Declaration of Trust, the Trustees have powers to make any investment the Trustees see fit. Apart from the investments in bank accounts revealed by the statement, at present the Charity has no other investments

Public Benefit Statement

The Trustees consider they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. The Charity's activities satisfy the objectives set out in its constitution and described on page one of the Annual Report and Accounts.

Statement of Trustees Responsibilities

Charity Law and the Charity's constitution require the Trustees to prepare financial statements for each financial year which comply with the Charities Act 2011. In preparing these financial statements, the Trustees are required to select suitable accounting policies and apply them consistently, make judgements and estimates that are reasonable and prudent, state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and prepare the financial statements on a 'going concern' basis unless it is inappropriate to presume that the Charity will continue its operations.

Friends of the Holy Land

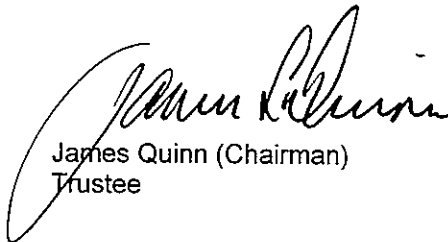
Trustees' Annual Report *(continued)*

Year ended 31 March 2022

The Trustees confirm that the above requirements have been complied with in the financial statements.

In addition, the Trustees are responsible for and consider they have maintained adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and sufficient internal controls to safeguard the assets of the Charity and to prevent and to detect fraud or any other irregularities.

The trustees' annual report was approved on 29 September 2022 and signed on behalf of the board of trustees by:



James Quinn (Chairman)
Trustee

Friends of the Holy Land

Independent Examiner's Report to the Trustees of Friends of the Holy Land

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Friends of the Holy Land ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

P. Miller-Hawkes

Philippa Miller-Hawkes BA CA
Independent Examiner

3B Swallowfield Courtyard
Wolverhampton Road
Oldbury
West Midlands
B69 2JG

Friends of the Holy Land
Statement of Financial Activities
Year ended 31 March 2022

		2022	2021
	Unrestricted funds	Restricted funds	Total funds
Note	£	£	£
Income and endowments			
Donations and legacies	4	632,536	138,817
Other trading activities	5	33,543	–
Investment income	6	441	–
Total income		<u>666,520</u>	<u>138,817</u>
Expenditure			
Expenditure on raising funds:			
Costs of other trading activities	7	16,280	–
Expenditure on charitable activities	8,9	225,092	592,744
Total expenditure		<u>241,372</u>	<u>592,744</u>
Net (expenditure)/income		<u>425,148</u>	<u>(453,927)</u>
Transfers between funds		(465,035)	465,035
Net movement in funds		<u>(39,887)</u>	<u>11,108</u>
Reconciliation of funds			
Total funds brought forward		220,745	126,413
Total funds carried forward		<u>180,858</u>	<u>137,521</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 15 to 22 form part of these financial statements.

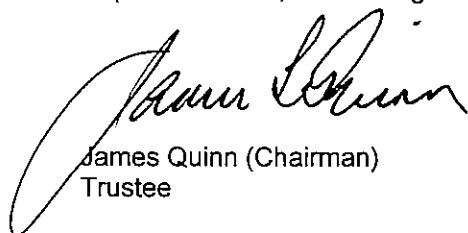
Friends of the Holy Land

Statement of Financial Position

31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	15	2,068	3,738
Current assets			
Stocks	16	3,305	3,724
Debtors	17	21,335	45,534
Cash at bank and in hand		303,276	297,137
		<u>327,916</u>	<u>346,395</u>
Creditors: amounts falling due within one year	18	<u>11,605</u>	<u>2,975</u>
Net current assets		<u>316,311</u>	<u>343,420</u>
Total assets less current liabilities		<u>318,379</u>	<u>347,158</u>
Net assets		<u>318,379</u>	<u>347,158</u>
Funds of the charity			
Restricted funds		137,521	126,413
Unrestricted funds		180,858	220,745
Total charity funds	20	<u>318,379</u>	<u>347,158</u>

These financial statements were approved by the board of trustees and authorised for issue on 29 September 2022, and are signed on behalf of the board by:


James Quinn (Chairman)
Trustee


Anthony Stokes
Trustee

The notes on pages 15 to 22 form part of these financial statements.

Friends of the Holy Land

Statement of Cash Flows

Year ended 31 March 2022

	2022	2021
	£	£
Cash flows from operating activities		
Net (expenditure)/income	(28,779)	73,401
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	1,670	1,272
Other interest receivable and similar income	(441)	(691)
Accrued expenses	8,630	903
<i>Changes in:</i>		
Stocks	419	646
Trade and other debtors	24,199	(2,308)
Trade and other creditors	–	(53,829)
Cash generated from operations	<u>5,698</u>	<u>19,394</u>
Interest received	441	691
Net cash from operating activities	<u>6,139</u>	<u>20,085</u>
Cash flows from investing activities		
Purchase of tangible assets	–	(5,010)
Net cash used in investing activities	<u>–</u>	<u>(5,010)</u>
Net increase in cash and cash equivalents	6,139	15,075
Cash and cash equivalents at beginning of year	<u>297,137</u>	<u>282,062</u>
Cash and cash equivalents at end of year	<u>303,276</u>	<u>297,137</u>

The notes on pages 15 to 22 form part of these financial statements.

Friends of the Holy Land

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Farmer Ward Road, Kenilworth, Warwickshire, CV8 2DH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income and expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The entity constitutes a public benefit entity as defined in FRS102.

Going concern

The Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity and as such, advantage has been taken of the following disclosure exemptions available under FRS 102:

- Disclosures in respect of financial instruments have not been presented

Exchange rates

Transactions in foreign currency have been converted to sterling at the average exchange rates during the year.

Taxation

The Charity is exempt from taxation on its charitable activities.

Friends of the Holy Land

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

No significant estimates or judgements have been made by management when preparing the financial statements. The policies followed are shown below.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Friends of the Holy Land

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Resources expended *(continued)*

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Donations and legacies	<u>632,536</u>	<u>138,817</u>	<u>771,353</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations and legacies	<u>784,152</u>	<u>76,515</u>	<u>860,667</u>

During the year the Trustees made donations of £4,114 to the charity.

5. Other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Commercial activities: Olive wood products	<u>33,543</u>	<u>33,543</u>	<u>24,450</u>	<u>24,450</u>

Friends of the Holy Land

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

6. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	441	441	691	691

7. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Olive wood products	16,280	16,280	10,264	10,264

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grant making	–	592,744	592,744
Support costs	225,092	–	225,092
	<u>225,092</u>	<u>592,744</u>	<u>817,836</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grant making	–	621,348	621,348
Support costs	180,795	–	180,795
	<u>180,795</u>	<u>621,348</u>	<u>802,143</u>

9. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2022 £	Total fund 2021 £
Grant making	592,744	225,092	817,836	802,143

Friends of the Holy Land

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

10. Analysis of support costs

Support costs can be analysed as follows:

	2022	2021
	£	£
Employee costs	91,602	104,343
Rent and rates	8,118	8,118
Holy Land office	19,369	18,277
Sundry expenses	9,584	4,212
Telephone	1,070	1,638
Post and stationery	2,380	2,313
Marketing	82,400	33,972
Travelling expenses	4,148	—
Computer expenses	4,751	6,650
Depreciation	1,670	1,272
	<u>225,092</u>	<u>180,795</u>

11. Analysis of grants

Grants can be analysed as follows:

	2022	2021
	£	£
Community Support	43,223	64,327
Family Support	404,155	431,282
Martha's House	56,887	54,276
School of Joy	88,479	71,463
	<u>592,744</u>	<u>621,348</u>

12. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>1,150</u>	<u>720</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	75,032	82,336
Social security costs	5,062	6,253
Employer contributions to pension plans	11,508	15,754
	<u>91,602</u>	<u>104,343</u>

The average number of employees during the year was 3 full time equivalents (2021: 3)

Friends of the Holy Land

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

13. Staff costs *(continued)*

The average head count of employees during the year was 5 (2021: 5).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

14. Trustee remuneration and expenses

The Trustees give freely their time and expertise without any form of remuneration or other benefit.

Travelling expenses within the UK amount to £157 (2021: £nil).

15. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2021 and 31 March 2022	<u>5,010</u>
Depreciation	
At 1 April 2021	1,272
Charge for the year	1,670
At 31 March 2022	<u>2,942</u>
Carrying amount	
At 31 March 2022	<u>2,068</u>
At 31 March 2021	<u>3,738</u>

16. Stocks

	2022	2021
	£	£
Raw materials and consumables	<u>3,305</u>	<u>3,724</u>

17. Debtors

	2022	2021
	£	£
Prepayments and accrued income	3,552	2,680
Other debtors	17,783	42,854
	<u>21,335</u>	<u>45,534</u>

18. Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals and deferred income	<u>11,605</u>	<u>2,975</u>

Friends of the Holy Land

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £11,508 (2021: £15,754).

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	<u>220,745</u>	<u>666,520</u>	<u>(241,372)</u>	<u>(465,035)</u>	<u>180,858</u>

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
General funds	<u>204,662</u>	<u>809,293</u>	<u>(191,059)</u>	<u>(602,151)</u>	<u>220,745</u>

Restricted funds

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Restricted funds	<u>126,413</u>	<u>138,817</u>	<u>(592,744)</u>	<u>465,035</u>	<u>137,521</u>

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 2021 £
Restricted funds	<u>69,095</u>	<u>76,515</u>	<u>(621,348)</u>	<u>602,151</u>	<u>126,413</u>

Friends of the Holy Land

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

20. Analysis of charitable funds *(continued)*

Movement in funds

	Opening balances	Incoming resources £	Outgoing resources £	Transfers £	Closing balances £
Unrestricted	220,745	666,520	(241,372)	(465,035)	180,858
Legacy	91,600	–	–	(5,227)	86,373
Family support	–	54,910	(404,155)	367,398	18,153
Community support	4,813	10,081	(43,223)	31,324	2,995
Martha's House	–	20,560	(56,887)	36,327	–
School of Joy	30,000	53,266	(88,479)	35,213	30,000
	<u>347,158</u>	<u>805,337</u>	<u>(834,116)</u>	<u>–</u>	<u>318,379</u>

The balances on restricted funds represent income from donations specifically given and not spent by the year end. These funds include donations received to be distributed over the next two years. The transfers from unrestricted funds represent expenditure met out of general funds not covered by specific donations.

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	2,068	–	2,068
Current assets	190,395	137,521	327,916
Creditors less than 1 year	(11,605)	–	(11,605)
Net assets	<u>180,858</u>	<u>137,521</u>	<u>318,379</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	–	–	–
Current assets	223,720	126,413	350,133
Creditors less than 1 year	(2,975)	–	(2,975)
Net assets	<u>220,745</u>	<u>126,413</u>	<u>347,158</u>

22. Analysis of changes in net debt

	At 1 Apr 2021 £	Cash flows £	At 31 Mar 2022 £
Cash at bank and in hand	<u>297,137</u>	<u>6,139</u>	<u>303,276</u>

23. Related parties

No Trustee or other person connected with the Charity had any personal interest in any contract or transaction entered into by the Charity during the year. The Trustees are not aware of any related party transactions requiring disclosure.

FRIENDS OF THE HOLY LAND

England & Wales - Charity number 1130054

Accounts

CHARITY REGISTRATION NUMBER: 1130054

Friends of the Holy Land
Unaudited Financial Statements
31 March 2021

BSN ASSOCIATES LIMITED

Chartered accountants
3B Swallowfield Courtyard
Wolverhampton Road
Oldbury
West Midlands
B69 2JG

Friends of the Holy Land

Financial Statements

Year ended 31 March 2021

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Statement of financial position	13
Statement of cash flows	14
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Friends of the Holy Land

Trustees' Annual Report

Year ended 31 March 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name Friends of the Holy Land
Charity registration number 1130054
Principal office Farmer Ward Road
Kenilworth
Warwickshire
CV8 2DH

The trustees

James Quinn (Chairman)
James Kelly
Revd Canon David Longe
Rev Canon Mark Madden
Sarah Parkhouse
Peter Rand
Charles Reed
David Ryall
Anthony Stokes

Patrons

His Eminence Cardinal Vincent Nichols, Archbishop of Westminster
The Most Reverend and Right Honourable Justin Welby, Archbishop of Canterbury
The Right Reverend and Right Honourable Lord Williams of Oystermouth
The Most Reverend Patrick Kelly, Archbishop Emeritus of Liverpool
The Most Reverend Bernard Longley, Archbishop of Birmingham
The Most Reverend Malcom McMahon, Archbishop of Liverpool
The Right Reverend Christopher Chessun, Bishop of Southwark
The Right Reverend Doctor Michael Langrish, retired Bishop of Exeter.

Bankers

Natwest
32 Market Place
Cirencester
GL7 2NU

Friends of the Holy Land

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Solicitors

Wright Hassell LLP
Olympus Avenue
Leamington Spa
Warwickshire
CV34 6BF

Independent examiner

Philippa Hawkes BA CA
3B Swallowfield Courtyard
Wolverhampton Road
Oldbury
West Midlands
B69 2JG

Friends of the Holy Land

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Structure, governance and management

Constitution and Governing Document

This Charitable Trust was created by and is governed by a Deed of Declaration of Trust made on 23 March 2009 by Patrick John Horsfield, John Milton Weedon, Anthony Arthur John McDowell and Michael Francis Whelan. It was registered with the Charity Commission on 9 June 2009 with the following objectives:

- the advancement of religion and advancement of education in each case in Israel, Palestine, Jordan and Cyprus (together the 'Holy Land') by improving the quality of education and training in, and providing financial support to, schools, educational establishments and Parishes, principally, but not exclusively, run by the Latin Patriarch of Jerusalem, for members of the Christian community in the Holy Land; and

- the prevention of relief of poverty and sickness in the Holy Land by financial support, organisation of self-help projects, purchase of goods and artifacts of all kinds from members of the Christian community for re-sale by the Charity and through any other means by which their quality of life can be improved.

Organisational Structure

By virtue of the power given to them by Clause 7 of the Trust Deed the Trustees have appointed Peter Rand as Executive Trustee with the powers and responsibilities set out in the Regulations of the Trustees dated 22 November 2013 and appointed the following persons as members of the Management Committee:

Management Committee

Brendan Metcalfe – Executive Director and Chair of the Management Committee
James Quinn – Trustee member of the Management Committee
Peter Rand – Executive Trustee and member of the Management Committee
Anthony Stokes – Trustee and Director of Finance
Jen Hill – Office Manager
Mike Boyle – Trusts and Foundations Manager
Susan State – Minute taker
Caroline Ward – Minute taker

With the approval of the Trustees the Management Committee have appointed a Committee in Bethlehem to provide all the necessary local information and support to the needs of the Charity in the area of its work.

Holy Land committee

Rev. Dr. Jamal Khader, Chairman

Fr. Jamal Khader is the Director of the Latin Patriarchate of Jerusalem Schools in Palestine and Parish Priest of Holy Family Parish, Ramallah. Formerly he was the Rector of the Latin Patriarchate Seminary and Dean of Arts of Bethlehem University. Dr Khader is a member of the Theological Reflection Committee of the Latin Patriarchate and of the Committee of Dialogue with Jews. He formerly taught at the Latin Seminary in Beit Jala, Bethlehem University, the Emmaus Centre in Beit Sahour, and Mar Elias College in Ibillin. He also teaches Peace Studies and Conflict Resolution Strategies for the Master's in International Cooperation and Development (MICAD) program.

Mrs Laila Asfoura

Managing Director Laila Tours and Travel

Husam Wahhab

Certified Public Accountant and Lecturer, Bethlehem University

Friends of the Holy Land

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

George Saadeh

Principal of the Shepherds Field Greek Orthodox School in Beit Sahour and former Deputy Mayor of Bethlehem

Bishop Hosam, Naoum

Coadjutor Bishop of Jerusalem
Dean of St George's Anglican Cathedral Jerusalem,
Headmaster of St George's School, Jerusalem,
Secretary to the Meeting of the Heads of Churches in Jerusalem

On 13 May 2021, Bishop Hosam Naoum, was installed as Archbishop in Jerusalem. He was succeeded on the Holy Land committee by Fr Fadi Diab, Rector, St Andrew's Episcopal parish in Ramallah.

The purpose of this Committee is to manage the permanent Friends of the Holy Land, 'FHL', office in Bethlehem, to identify, recommend, administer and monitor the objects of the charitable donations and to act on behalf of the Management Committee as the active administration of the Charity in the Holy Land within the West Bank and Gaza. The Committee has been instrumental in ensuring the Registration of the Charity with the Palestinian Authority as a branch of an overseas NGO in Palestine, granting the charity formal authority to conduct its charitable activities throughout the West Bank and Gaza. Support to Christians in Israel and Jordan is made direct from the UK or through local institutions.

The members of the Committees are all volunteers. A small office has been made available and permanent members of staff have been employed to carry out the day to day administration and recording of the Charity's activities in the Holy Land. Prior to the restrictions on travel imposed in the Pandemic, visits were made by senior members of the Management Committee to consult with and plan the activities of the Committee at approximately quarterly intervals. It is anticipated that those visits will resume when travel restrictions allow. In the meantime regular meeting conducted by Zoom have been held

Review and Strategic Plan of 31st March 2014.

On 2nd July 2018 the Trustees approved an updated Strategic Framework and Plan for a further five years. The Plan has been regularly reviewed and updated by the Management Committee and by the Trustees.

Recruitment, Appointment and Training of Trustees

During the year there were no new trustees appointed.

Governance and Internal Controls

The Strategic Plan focused heavily on these issues and continued the steps previously taken by the Trustees to ensure that the Charity fully complies with all relevant Governance issues and sets up all appropriate and necessary controls to that end. Registration by the Palestinian Authority is welcome. The Trustees have approved a series of policy documents relating to and identifying all necessary areas of governance.

Ecumenical Progress In the Holy Land

There has been continuing collaboration between the Charity and the institutions set up by the various churches in the Holy Land, particularly the Latin Patriarchate, the Episcopal Diocese of Jerusalem, Pontifical Mission Palestine (PMP) and Caritas Jerusalem. There has been acknowledgement of the different mission between the Charity and those institutions that accepts that the mission of the Charity is based in the support of identified individuals and families in need. However, these existing institutions with their wide networks of parishes and groups provide an essential filter for the Charity to identify individuals and families in need.

Friends of the Holy Land

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Whilst there is a close relationship with the Episcopal Church, the Latin Church and the Greek Orthodox Church through the individual members of the Holy Land Committee and the help that the charity is able to give, the intention of the Trustees remains to build closer links with all of the Christian Communities in the Holy Land.

In England, Wales, Scotland and Continental Europe

There has been continuing progress during the year involving the various Dioceses of both the Anglican and Roman Catholic Churches. The Management Committee has pursued its plan to build a network of Regional Coordinators, Ambassadors and Diocesan Coordinators to link with the Executive Director and Head Office in Kenilworth. The Bishops of England, Wales, Scotland and continental Europe have appointed a total of 44 Diocesan Coordinators whose appointments form the solid means of organization for our expanding work over here. We have begun to build relations and support for our mission with other denominations in this geography.

We continue to benefit from the help of each of our Patrons in this regard and all have continued to be active on our behalf throughout the year.

Friends of the Holy Land

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Objectives and activities

The prime objective of FHL is to support the Christian people of all denominations in the area of Palestine, Israel and Jordan, known as the Holy Land. This is achieved by raising awareness of the challenges they experience, encouraging prayers to be offered on their behalf, generating and channelling financial resources to provide a sustainable future and encouraging visits and pilgrimages to the Holy Land to meet local Christians.

The Charity is now over ten years old. It has been able to respond to the challenging conditions that have existing during the year under review by adopting a new strategy of launching appeals that are communicated directly to both its loyal supporters and new prospective supporters. These appeals have been focussed on the Pentecost and Christmas seasons with an appeal focussed on the increased needs in the Holy Land arising due to Covid. The results speak for themselves with both income and grants in the Holy Land increasing by 58% to record levels for the charity. These increased grants have been largely focussed on the relieving of unemployment conditions in the Holy Land generally through increasing our traditional work in family support, medical emergency support and school fees in the Bethlehem area, as well as adding more support in the wider West Bank, Gaza, Jordan and Israel

It remains clear that the work on the ground in the Holy Land and the pressures on the region imposed by the Pandemic on top of the difficult political situation, including armed conflict, mean that there is abundant need to be met. The Management Committee intends to meet as much of this need as possible by focusing all of its efforts in 2021/22 on resuming the traditional areas of the Charity's income as matters return to normal in the UK whilst maintaining the benefits that have resulted from the new approach of direct appeal so successfully commenced in the current year.

Impact of COVID 19

The impact of Covid in the Holy Land has been devastating. In Israel at least there has been some support for the unemployment caused by the lack of travel and the lockdown. However, there has been no such support in The West Bank, Gaza and Jordan. As a result, approaching 80% of the population in the main tourist centres such as Bethlehem have been without income since March 2020. Although the vaccination programme has progressed across the region, due to the rise of new variants, tourism and business is yet to return. Our office in Bethlehem and our partners in the Holy Land are seeing unprecedented levels of requests for help. We are doing our best to respond and cooperating with other agencies where we can. In the UK the charity's traditional fundraising sources from parish group events and parish and diocesan appeals mostly dried up as all public worship was restricted. Applications to Trusts and Foundations were faced with difficult conditions as these entities were inundated with new applications. However, a change in strategy to focus on more regular and higher volume communications direct to existing supporters and reaching out to new supporters using all media has been very successful. In addition to increasing income, it has grown the supporter base.

Community Support

Support for Christians is either through projects that support the community or most frequently direct to individual named families. (See Family Support below). Projects in the community during the last 12 months included: - St. Luke's Hospital Nablus. This is under the management of the Anglican Diocese in Jerusalem. FHL funded part of the 'exemption fund' for Christian patients who could not afford the costs of medications, operations or a hospital bed. - St. Vincent's Orphanage in Bethlehem benefited from FHL grants. - Iraqi Refugees in Jordan. These refugees are not granted work permits so cannot provide for themselves. During the year grants were made to a Latin and Anglican parish in Amman to support a local programme to provide essential medication and essential furniture, food, supplies and training to Iraqi refugees. The charity also supported a small job creation project relating to an ice-cream shop.

Friends of the Holy Land

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Family Support

- Education. The payment or part-payment of school fees is a core FHL activity, enabling families to send children to 23 different faith schools in various towns and villages, principally in the West Bank but also in Nazareth and Jerusalem. Due to unemployment, families have found it especially difficult to meet these fees, therefore FHL has increased grants in this area by 35%. In addition, FHL supported students at 8 universities in the West Bank and continued a 4-year programme, contributing 50% of the grants for 24 students at universities in Gaza.

- Medical. Support has been given during the year to assist with the funding of urgent medical procedures and the provision of medications. Due to unemployment the charity has added a programme to support some of those with chronic illnesses with the expenses of their regular medications. In addition, the project which commenced in 2016 to fund Christian patients at the Ramallah Medical Centre for Diabetes and Cardiovascular Diseases under the management of the Anglican Diocese in Jerusalem continues, thanks to a grant from the 2016 Lent Appeal in the Diocese of Norwich. Funds were also provided to the Al Ahli Arab hospital in Gaza, run by the Anglican Diocese in Jerusalem.

- Regular support. The most needy families in the Christian community are identified by the FHL Holy Land Committee or local Clergy and their circumstances verified. FHL then provide regular help with 500 shekels (approx. £113) per month to these families () which can make a significant difference to their quality of life. Cases are re-assessed every 12 months. Due to the pandemic conditions the number of cases helped has increased by 16 to 100 for the year.

- Housing repairs. These continue on an ad hoc basis according to cases brought to the attention of the Holy Land Committee. Work can include decorating, damp-proofing, electrical and plumbing repairs to more significant improvements such as installing a new kitchen, bathroom and water tanks. . Unfortunately, due to the pressures for emergency support, this project has taken a back seat in the last year.

Social Care for the Elderly - St. Martha's House

This is undertaken through support to the running costs of St. Martha's House, the first Day Care Centre for elderly ladies in the Bethlehem area. The house is open 4 days a week and provides comfort and support as well as practical facilities, such as lunches, hairdressing and pedicure, twice a week to 30 Christian ladies, mostly widows with no family member to help them. FHL is the sole funder of this project and has been able to continue to support the operation of St Martha's House and its community of elderly women through the trials of the pandemic.

Children with Special Needs - School of Joy

The School of Joy, a school for children with Special Needs in Beit Sahour, is now solely supported by funds from FHL. In the pandemic there have been no visitors to make donations and the other charities that previously helped have been unable to find the funds to continue with their support. Over the years, funding had enabled the school to increase from 30 children and 3 classes in 2011 to 68 children in 6 classes in 2020. However, in the pandemic children from Hebron were unable to regularly attend the school so numbers reduced to an average of 60 over the last year. FHL has ensured the school can remain open despite the more difficult operating and health conditions caused by the pandemic.

Development in the UK

Since taking over responsibility for the day to day running of the Charity in February 2019, Brendan Metcalfe has sought to revitalize the existing supporter base and reach out to new supporters through a fresh, systematic communications campaign, using all media channels available including social media. Prior to Covid 19 lockdown, there had been a significant increase in face to face presentations

Friends of the Holy Land

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

and meetings around the country.

Since March 2020 the team at FHL have made significant changes to respond to the changing fundraising environment in the UK as noted above by a new strategy of launching appeals that are communicated directly to both its loyal supporters and new prospective supporters. These appeals have been focussed on the Pentecost and Christmas seasons with an appeal focussed on the increased needs in the Holy Land arising due to Covid. This has meant engaging with new communication channels and fundraising using the recently updated website and other new platforms as well as the traditional posted appeals. This strategy is being assessed and developed to continue to respond to the changing conditions for fundraising in the UK.

Achievements and performance

Financial Report

Income was derived from donations from charitable trusts, individual donations, legacies, fundraising activities, parishes and dioceses in England, Wales, Scotland and Europe through appeals or through the activities of support groups including those formed in parishes. The accounts for the year reveal an income of £885,808, an increase over the previous year of 58%. The charitable grants made during the year to 31st March 2021 were £621,348, an increase of 58% year on year.

Friends of the Holy Land

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Financial review

Reserves Policy

As the Charity develops it is the policy of the Trustees to hold a financial reserve to cover 6 months administration expenses together with a contingency to ensure a continuity of operation can be maintained in circumstances where income may be temporarily reduced or to respond to any funding emergency that may arise.

Pensions

The Charity contributes to a defined contribution scheme and has no legal or constructive obligations to pay further contributions if the fund does not have sufficient assets to pay all employee benefits relating to employee service in the current and prior periods.

Going Concern

Whilst the Trustees are mindful that the Charity is dependent upon income and donations from individuals and Charitable Trusts/Foundations, they have a reasonable expectation that this will continue for the foreseeable future. Furthermore, grants are only made following the receipt of donations and for these reasons it continues to adopt the 'going concern' basis in preparing the financial statements.

Risk Assessment and Management

The Trustees currently believe the effects of Covid represent a severe risk to the Charity. Otherwise there are no significant risks in the management of the Charity and the disbursement of benefits. Normal management controls are in place. A Risk Assessment has been carried out by the Trustees.

Investment Policy

Under the Declaration of Trust the Trustees have powers to make any investment the Trustees see fit. Apart from the investments in bank accounts revealed by the statement, at present the Charity has no other investments

Public Benefit Statement

The Trustees consider they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. The Charity's activities satisfy the objectives set out in its constitution and described on page one of the Annual Report and Accounts.

Statement of Trustees Responsibilities

Charity Law and the Charity's constitution require the Trustees to prepare financial statements for each financial year which comply with the Charities Act 2011. In preparing these financial statements, the Trustees are required to select suitable accounting policies and apply them consistently, make judgements and estimates that are reasonable and prudent, state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements, and prepare the financial statements on a 'going concern' basis unless it is inappropriate to presume that the Charity will continue its operations.

The Trustees confirm that the above requirements have been complied with in the financial statements.

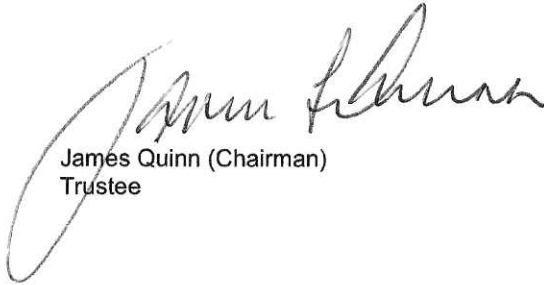
In addition, the Trustees are responsible for and consider they have maintained adequate accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and sufficient internal controls to safeguard the assets of the Charity and to prevent and to detect fraud or any other irregularities.

Friends of the Holy Land

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

The trustees' annual report was approved on 30 September 2021 and signed on behalf of the board of trustees by:

A handwritten signature in black ink, appearing to read 'James Quinn', is written over the printed name and title.

James Quinn (Chairman)
Trustee

Friends of the Holy Land

Independent Examiner's Report to the Trustees of Friends of the Holy Land

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of Friends of the Holy Land ('the charity') for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales (ICAEW), which is one of the listed bodies.

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

P. Hawkes

Philippa Hawkes BA CA
Independent Examiner

3B Swallowfield Courtyard
Wolverhampton Road
Oldbury
West Midlands
B69 2JG

Friends of the Holy Land

Statement of Financial Activities

Year ended 31 March 2021

	Note	Unrestricted funds £	2021 Restricted funds £	Total funds £	2020 Total funds £
Income and endowments					
Donations and legacies	4	784,152	76,515	860,667	544,814
Other trading activities	5	24,450	–	24,450	15,153
Investment income	6	691	–	691	1,055
Total income		<u>809,293</u>	<u>76,515</u>	<u>885,808</u>	<u>561,022</u>
Expenditure					
Expenditure on raising funds:					
Costs of other trading activities	7	10,264	–	10,264	11,495
Expenditure on charitable activities	8,9	180,795	621,348	802,143	561,879
Total expenditure		<u>191,059</u>	<u>621,348</u>	<u>812,407</u>	<u>573,374</u>
Net income/(expenditure)		<u>618,234</u>	<u>(544,833)</u>	<u>73,401</u>	<u>(12,352)</u>
Transfers between funds		(602,151)	602,151	–	–
Net movement in funds		<u>16,083</u>	<u>57,318</u>	<u>73,401</u>	<u>(12,352)</u>
Reconciliation of funds					
Total funds brought forward		204,662	69,095	273,757	286,109
Total funds carried forward		<u>220,745</u>	<u>126,413</u>	<u>347,158</u>	<u>273,757</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

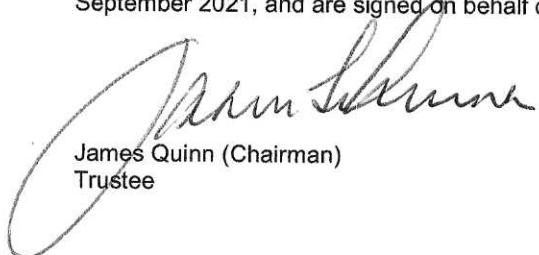
The notes on pages 15 to 23 form part of these financial statements.

Friends of the Holy Land
Statement of Financial Position

31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	16	3,738	–
Current assets			
Stocks	17	3,724	4,370
Debtors	18	45,534	43,226
Cash at bank and in hand		297,137	282,062
		<u>346,395</u>	<u>329,658</u>
Creditors: amounts falling due within one year	19	2,975	55,901
Net current assets		<u>343,420</u>	<u>273,757</u>
Total assets less current liabilities		<u>347,158</u>	<u>273,757</u>
Net assets		<u>347,158</u>	<u>273,757</u>
Funds of the charity			
Restricted funds		126,413	69,095
Unrestricted funds		220,745	204,662
Total charity funds	21	<u>347,158</u>	<u>273,757</u>

These financial statements were approved by the board of trustees and authorised for issue on 30 September 2021, and are signed on behalf of the board by:


 James Quinn (Chairman)
 Trustee


 Anthony Stokes
 Trustee

The notes on pages 15 to 23 form part of these financial statements.

Friends of the Holy Land

Statement of Cash Flows

Year ended 31 March 2021

	2021	2020
	£	£
Cash flows from operating activities		
Net income/(expenditure)	73,401	(12,352)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	1,272	–
Other interest receivable and similar income	(691)	(1,055)
Accrued expenses	903	21
<i>Changes in:</i>		
Stocks	646	(1,286)
Trade and other debtors	(2,308)	(32,336)
Trade and other creditors	(53,829)	50,242
Cash generated from operations	19,394	3,234
Interest received	691	1,055
Net cash from operating activities	<u>20,085</u>	<u>4,289</u>
Cash flows from investing activities		
Purchase of tangible assets	(5,010)	–
Net cash used in investing activities	<u>(5,010)</u>	<u>–</u>
Net increase in cash and cash equivalents	15,075	4,289
Cash and cash equivalents at beginning of year	282,062	277,773
Cash and cash equivalents at end of year	<u>297,137</u>	<u>282,062</u>

The notes on pages 15 to 23 form part of these financial statements.

Friends of the Holy Land

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Farmer Ward Road, Kenilworth, Warwickshire, CV8 2DH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income and expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

The entity constitutes a public benefit entity as defined in FRS102.

Going concern

The Trustees consider there are no material uncertainties about the Charity's ability to continue as a going concern.

Disclosure exemptions

The entity satisfies the criteria of being a qualifying entity and as such, advantage has been taken of the following disclosure exemptions available under FRS 102:

- Disclosures in respect of financial instruments have not been presented

Exchange rates

Transactions in foreign currency have been converted to sterling at the average exchange rates during the year.

Taxation

The Charity is exempt from taxation on its charitable activities.

Friends of the Holy Land

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

No significant estimates or judgements have been made by management when preparing the financial statements. The policies followed are shown below.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

Friends of the Holy Land

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Resources expended *(continued)*

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations and legacies			
Donations and legacies	<u>784,152</u>	<u>76,515</u>	<u>860,667</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations and legacies			
Donations and legacies	<u>398,267</u>	<u>146,547</u>	<u>544,814</u>

During the year the Trustees made donations of £12,733 to the charity.

5. Other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Commercial activities: Olive wood products	<u>24,450</u>	<u>24,450</u>	<u>15,153</u>	<u>15,153</u>

Friends of the Holy Land

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

6. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	<u>691</u>	<u>691</u>	<u>1,055</u>	<u>1,055</u>

7. Costs of other trading activities

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Olive wood products	<u>10,264</u>	<u>10,264</u>	<u>11,495</u>	<u>11,495</u>

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grant making	–	621,348	621,348
Support costs	180,795	–	180,795
	<u>180,795</u>	<u>621,348</u>	<u>802,143</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Grant making	–	394,388	394,388
Support costs	167,491	–	167,491
	<u>167,491</u>	<u>394,388</u>	<u>561,879</u>

9. Expenditure on charitable activities by activity type

	Grant funding of activities £	Support costs £	Total funds 2021 £	Total fund 2020 £
Grant making	<u>621,348</u>	<u>180,795</u>	<u>802,143</u>	<u>561,879</u>

Friends of the Holy Land

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

10. Analysis of support costs

Support costs can be analysed as follows:

	2021	2020
	£	£
Employee costs	104,343	90,269
Rent and rates	8,118	7,793
Holy Land office	18,277	17,253
Sundry expenses	4,212	4,542
Telephone	1,638	1,640
Post and stationery	2,313	1,910
Marketing	33,972	25,380
Travelling expenses	–	12,648
Computer expenses	6,650	6,056
Depreciation	1,272	–
	<u>180,795</u>	<u>167,491</u>

11. Analysis of grants

Grants can be analysed as follows:

	2021	2020
	£	£
Community Support	64,327	30,631
Family Support	431,282	232,537
Martha's House	54,276	51,395
School of Joy	71,463	79,825
	<u>621,348</u>	<u>394,388</u>

12. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation of tangible fixed assets	<u>1,272</u>	<u>–</u>

13. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>720</u>	<u>720</u>

Friends of the Holy Land

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	82,336	85,498
Social security costs	6,253	2,753
Employer contributions to pension plans	15,754	2,018
	<u>104,343</u>	<u>90,269</u>

The average number of employees during the year was 3 full time equivalents (2020: 3)

The average head count of employees during the year was 5 (2020: 5).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

15. Trustee remuneration and expenses

The Trustees give freely their time and expertise without any form of remuneration or other benefit.

Travelling expenses to the Holy Land amounting to £Nil (2020: £1,277).

16. Tangible fixed assets

	Equipment
	£
Cost	
At 1 April 2020	
Additions	8,880
Disposals	5,010
	<u>(8,880)</u>
At 31 March 2021	<u>5,010</u>
Depreciation	
At 1 April 2020	
Charge for the year	8,880
Disposals	1,272
	<u>(8,880)</u>
At 31 March 2021	<u>1,272</u>
Carrying amount	
At 31 March 2021	<u>3,738</u>
At 31 March 2020	<u>-</u>

17. Stocks

	2021	2020
	£	£
Raw materials and consumables	<u>3,724</u>	<u>4,370</u>

Friends of the Holy Land

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

18. Debtors

	2021	2020
	£	£
Trade debtors	–	263
Prepayments and accrued income	2,680	1,528
Other debtors	42,854	41,435
	<u>45,534</u>	<u>43,226</u>

19. Creditors: amounts falling due within one year

	2021	2020
	£	£
Trade creditors	–	53,829
Accruals and deferred income	2,975	2,072
	<u>2,975</u>	<u>55,901</u>

20. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £15,754 (2020: £2,018).

21. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income £	Expenditure £	Transfers £	At 31 March 2021
General funds	<u>204,662</u>	<u>809,293</u>	<u>(191,059)</u>	<u>(602,151)</u>	<u>220,745</u>

	At 1 April 2019	Income £	Expenditure £	Transfers £	At 31 March 2020
General funds	<u>244,119</u>	<u>414,475</u>	<u>(178,986)</u>	<u>(274,946)</u>	<u>204,662</u>

Friends of the Holy Land

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

21. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2020 £	Income £	Expenditure £	Transfers £	At 31 March 20 21 £
Restricted funds	<u>69,095</u>	<u>76,515</u>	<u>(621,348)</u>	<u>602,151</u>	<u>126,413</u>

	At 1 April 2019 £	Income £	Expenditure £	Transfers £	At 31 March 20 20 £
Restricted funds	<u>41,990</u>	<u>146,547</u>	<u>(394,388)</u>	<u>274,946</u>	<u>69,095</u>

Movement in funds

	Opening balances £	Incoming resources £	Outgoing resources £	Transfers £	Closing balances £
Unrestricted	204,662	784,152	(165,918)	(602,151)	220,745
Designated	–	–	–	91,600	91,600
Family support	36,375	25,401	(431,282)	369,506	–
Community support	2,720	17,583	(64,327)	48,837	4,813
Martha's House	–	2,226	(54,276)	52,050	–
School of Joy	<u>30,000</u>	<u>31,305</u>	<u>(71,463)</u>	<u>40,158</u>	<u>30,000</u>
	<u>273,757</u>	<u>860,667</u>	<u>(787,266)</u>	<u>–</u>	<u>347,158</u>

The balances on restricted funds represent income from donations specifically given and not spent by the year end. These funds include donations received to be distributed over the next two years. The transfers from unrestricted funds represent expenditure met out of general funds not covered by specific donations.

22. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Current assets	223,720	126,413	350,133
Creditors less than 1 year	<u>(2,975)</u>	<u>–</u>	<u>(2,975)</u>
Net assets	<u>220,745</u>	<u>126,413</u>	<u>347,158</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Current assets	218,164	111,494	329,658
Creditors less than 1 year	<u>(13,502)</u>	<u>(42,399)</u>	<u>(55,901)</u>
Net assets	<u>204,662</u>	<u>69,095</u>	<u>273,757</u>

Friends of the Holy Land

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

23. Analysis of changes in net debt

	At 1 Apr 2020	Cash flows	At 31 Mar 2021
	£	£	£
Cash at bank and in hand	<u>282,062</u>	<u>15,075</u>	<u>297,137</u>

24. Related parties

No Trustee or other person connected with the Charity had any personal interest in any contract or transaction entered into by the Charity during the year. The Trustees are not aware of any related party transactions requiring disclosure.