

BETHLEHEM CARE AND HOSPICE TRUST
TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 18TH FEBRUARY 2023

BETHLEHEM CARE AND HOSPICE TRUST
TRUSTEES' ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 18TH FEBRUARY 2023

CONTENTS

	Page
Legal and Administrative Details	1
Trustees' Annual Report	2 – 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 - 14

BETHLEHEM CARE AND HOSPICE TRUST

LEGAL AND ADMINISTRATIVE DETAILS

YEAR ENDED 18TH FEBRUARY 2023

Legal & Administrative Details

The charity is an unincorporated charitable trust, established by Trust Deed dated 29th August 2014, as amended 26th June 2018. The charity is registered with H.M. Revenue & Customs for tax exemption purposes and recovery of Gift Aid Tax on donations received.

Trustees

J.G. McNally	(Chairman)
Rev. A.C. O'Reilly	(Deputy Chairman)
J.M. Dickson	(Secretary)
G.J. Smith, ACIB	(Treasurer)
Mrs C.P. McNally	
Mrs V.Smith	
Mrs F. Goodhart	
J.K. Booth	
Rev. M.E. Kelly	
Mrs A. Tucker - appointed 3 rd August 2022	
P.M. Hopkins	
Miss M.S. Doran - appointed 18 th August 2022	
J.A. McDonald	

Charity Address

21 The Rise,
Southwell,
NG25 0RZ

Charity Registration Number: 1158406 (Charity Commission for England & Wales)

The charity is also registered with the Office of the Scottish Charity Regulator (OSCR): **Charity Number SC048752**

Independent Examiner

R.A. Prior, FCCA, FCIE, DChA
W. H. Prior
Chartered Certified Accountants,
Railway Court,
Doncaster . DN4 5FB

Principal Bankers

National Westminster Bank plc
997 Abbeydale Road,
Millhouses,
Sheffield
S7 2QE

&

CAF Bank Ltd
25 Kings Hill Avenue,
Kings Hill,
West Malling
Kent
ME19 4JQ

BETHLEHEM CARE AND HOSPICE TRUST

TRUSTEES' ANNUAL REPORT: YEAR ENDED 18TH FEBRUARY 2023

The Trustees present their Annual Report and Financial Statements for the Year Ended 18th February 2023. The statements appear in the format required by the Statement of Recommended Practice for Accounting and Reporting by Charities (SORP).

Charitable Objects

The Charity shall establish and maintain accommodation/facilities for the following objects “the objects” in Bethlehem or any other part of the Diocese of the Latin Patriarchate of Jerusalem, for the public benefit undertaken with a Christian ethos:-

- (1) the relief of those in need by reason of their age or financial hardship
- (2) to provide or assist in the provision of facilities in the interests of social welfare for recreation or other leisure time occupation of individuals who have need of such facilities by reason of their age, infirmity or disability, financial hardship or social circumstances, with the object of improving their conditions of life, and
- (3) to promote social inclusion for the public benefit by preventing people who are socially excluded and assisting them to integrate in society.

The main focus of the charity is the provision of Palliative Care to the terminally ill in the Bethlehem Governate of Palestine by providing grant funds to the linked NGO “Bethlehem Care and Hospice Trust” established in Palestine and licensed by the Palestinian Authority.

Structure, governance & Management

Trustees are recruited by means of existing Trustees making recommendations to the Trustee Board in the light of our skills needs and the suitability of candidates. This is followed by the candidates attending a Meeting of Trustees and a vote follows.

All new Trustees are provided with:

1. A copy of our Trust Deeds
2. A copy of our latest year end accounts and Trustees' Report
3. A copy of the Charity Commission's publication “The Essential Trustee”

And they are required to sign the following:-

1. The Charity Commission for England & Wales Trustee Declaration
2. HMRC's declaration re “Fit & Proper Persons”

The charity seeks donations from England & Wales, but also from Scotland, and has registered as a charity with both the Charity Commission for England & Wales and the Office of the Scottish Charity Regulator (OSCR).

Review of achievements & performance

In 2022 we commenced assisting financing the infrastructure in place to support a hospice at home palliative care service in Bethlehem, and the NGO acquired offices established by a Bethlehem Operations Board, appointed a director, and recruited nurses.

Considerable progress was made in setting up the service. The plan for nurses received additional training in UK hospices had to be paused due to visa processes, but additional Palliative Care training was accessed by sending nurses to King Hussain Hospital in Jordan prior to commencing service provision. There is a corroboration agreement with Augusta Victoria Hospital in Jerusalem whereby that establishment discharges patients to the care of the service.

Financial Review

Income during the 2023 year was similar to 2022 with slightly higher donations received, but lower income generated by fundraising activities.

Expenditure increased during the year, due to increased Travel & Accommodation costs (as a result of the travel restrictions easing, it was possible to visit whereas in the previous year it was much more difficult). Expenditure on Advertising and Promotion also increased in order to increase the profile of the charity and seek donations.

During the year there was also a grant to the Bethlehem Care and Hospice Trust NGO in Palestine of £49,975 (2022: Nil).

BETHLEHEM CARE AND HOSPICE TRUST

TRUSTEES' ANNUAL REPORT: YEAR ENDED 18TH FEBRUARY 2023

Reserves

The free reserves of the charity as a 18th February 2023 were £264,183 (2022: £299,392). The Trustees are conscious of the need to build up reserves in order to be able to provide funds to support the Bethlehem Care and Hospice Trust NGO in Palestine to provide palliative care to the terminally ill in the Bethlehem Governate of Palestine, with a target of £50,000 every six months. The Trustees consider the current level of reserves to be sufficient and appropriate to finance the year ahead.

Plans for the future

The Trustees plan to strive to seek donations for this important work and to continue the support of palliative care to the terminally ill in the Bethlehem Governate of Palestine, having commenced this work in the current year.

Risk Assessment

The Trustees maintain a Risk Register and have assessed the major risks to which the branch is exposed, in particular those related to operation and finance. By monitoring the level of reserves, ensuring control over financial systems and examining the operational risks faced, the Trustees believes that effective systems have been established to mitigate those risks.

Statement of Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England & Wales requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue its activities.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the Charity and enable the Trustee to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the Trust Deed dated 29th August 2014 (as amended 26th June 2018). The Trustees are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of accounts may differ from legislation in other jurisdictions

On behalf of the Trustees

J.G. McNally
Chairman

17th November 2023

BETHLEHEM CARE AND HOSPICE TRUST

INDEPENDENT EXAMINER'S REPORT THE TRUSTEES OF THE BETHLEHEM CARE AND HOSPICE TRUST

I report on the accounts of the Bethlehem Care and Hospice Trust for the Year Ended 18th February 2023, which are set out on pages 5 to 10.

Respective responsibilities of Trustee and Examiner

The Charity's Trustee is responsible for the preparation of the accounts. The Charity's Trustee considers that an audit is not required for this year under Section 144(2) of the Charities Act 2011 (the 2011 Act) and that an Independent Examination is needed.

It is my responsibility to:-

- examine the accounts under section 145 of the 2011 Act ;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners (under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of Independent Examiner's Report

My examination was carried out in accordance with the General Directions given by the Charity Commissioners. An examination includes a review of the accounting records kept by the Charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as Trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statement below.

Independent Examiner's Statement

In connection with my examination, no matter has come to my attention:-

- (1) which gives me reasonable cause to believe that in any material respect the requirements
 - to keep accounting records in accordance with section 130 of the 2011 Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act
 have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

R.A. Prior, FCCA, FCIE, DChA,
Chartered Certified Accountant
Fellow of the Association of Charity Independent Examiners

W. H. Prior,
Chartered Certified Accountants
Railway Court,
Doncaster. DN4 5FB

17th November 2023

BETHLEHEM CARE AND HOSPICE TRUST

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 18TH FEBRUARY 2023

	<u>Note</u>	Unrestricted Funds	Restricted Funds	Total 2023	2022
		£	£	£	£
Income					
Donations	2	34,970	-	34,970	30,688
Other trading activities - Fundraising		971	-	971	2,269
Investment Income – Bank & B/Society Interest		1,198	-	1,198	1,274
TOTAL INCOME		37,139	-	37,139	34,231
Expenditure					
Expenditure on raising funds - fundraising	3	693	-	693	-
Grants paid re Charitable activities	4	50,017	200	50,217	2,000
Other expenditure on Charitable activities	5	21,638	-	21,638	9,292
TOTAL EXPENDITURE		72,348	200	72,548	11,292
NET (DEFICIT)/INCOME		(35,209)	(200)	(35,409)	22,939
Balances brought forward at 19 th February 2022		299,392	200	299,592	276,653
Balances carried forward at 18th February 2023		264,183	-	264,183	299,592

The notes on pages 7 to 10 form part of these financial statements

BETHLEHEM CARE AND HOSPICE TRUST
BALANCE SHEET AS AT 18TH FEBRUARY 2023

		2023	2022
	Note	£	£
Fixed assets			
Tangible assets		-	-
Current assets			
Debtors		-	-
Cash at bank and in hand	6	264,183	299,592
		<hr/>	<hr/>
Liabilities : amounts falling due within one year		-	-
		<hr/>	<hr/>
Net current assets		264,183	299,592
		<hr/>	<hr/>
Net assets		264,183	299,592
		<hr/> <hr/>	<hr/> <hr/>
 <u>Represented by:</u>			
<u>Restricted Funds :-</u>			
St Martha's House Fund	7	-	200
 <u>Unrestricted Funds :-</u>			
General Fund	8	264,183	299,392
		<hr/>	<hr/>
		264,183	299,592
		<hr/> <hr/>	<hr/> <hr/>

The financial statements on pages 5 to 14 were approved on 17th November 2023 on behalf of the Trustees by:

J.G. McNally
Trustee (Chairman)

GJ. Smith
Trustee (Treasurer)

The notes on pages 7 to 10 form part of these financial statements

BETHLEHEM CARE AND HOSPICE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 18TH FEBRUARY 2023

1 Accounting policies

Basis of accounting

The financial statements have been prepared under the historical cost accounting rules and in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (FRS102).

The accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Income

All income is treated as unrestricted income, unless the donor has placed restrictions on the manner in which the donation or grant may be spent, in which case it is treated as restricted income. The restricted funds are detailed in Note 7. Designated Funds, when arising, represent amounts set aside for specific areas of expenditure by the Trustees.

Charitable Expenditure

Charitable expenditure is analysed between the main charitable activities and includes support costs.

Cash flow statement

A cash flow statement has not been prepared having regard to the size of the charity.

2 Donations

	Unrestricted Funds £	Restricted Funds £	2023 TOTAL £	2022 TOTAL £
Donations – General	12,330	-	12,330	10,525
Donations from Parishes	3,432	-	3,432	3,718
Donations from Trustees	11,805	-	11,805	9,359
Donations via Media	3,361	-	3,361	2,290
Donations via PayPal	1,723	-	1,723	891
Gift Aid Tax recovered on donations	2,319	-	2,319	3,905
	<u>34,970</u>	<u>-</u>	<u>34,970</u>	<u>30,688</u>

BETHLEHEM CARE AND HOSPICE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 18TH FEBRUARY 2023

3 Expenditure on fundraising

	Unrestricted Funds £	Restricted Funds £	2023 TOTAL £	2022 TOTAL £
Christmas Cards & Postage	338	-	338	-
Plastic boxes	315	-	315	-
Lotteries Licence	40	-	40	-
	<u>693</u>	<u>-</u>	<u>693</u>	<u>-</u>

4 Grants paid re charitable objects

	Unrestricted Funds £	Restricted Funds £	2023 TOTAL £	2022 TOTAL £
Bethlehem Care and Hospice Trust (NGO in Palestine)	49,975	-	49,975	-
St. Martha's House	42	-	200	242
Other grants	-	-	-	2,000
	<u>50,017</u>	<u>200</u>	<u>50,217</u>	<u>2,000</u>

5 Other Expenditure on charitable activities

	Unrestricted Funds	Restricted Funds	2023 TOTAL	2022 TOTAL
Trustees' travel & accommodation	7,233	-	7,233	5,766
Advertising & Promotion	9,360	-	9,360	375
Website	3,702	-	3,702	2,467
Just Giving & Google charges	382	-	382	382
Telephone calls reimbursed	187	-	187	-
Printing & stationery	189	-	189	-
IT & software	479	-	479	-
Bank Charges	106	-	106	102
Other	-	-	-	200
	<u>21,638</u>	<u>-</u>	<u>21,638</u>	<u>9,292</u>

BETHLEHEM CARE AND HOSPICE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 18TH FEBRUARY 2023

6 Cash at bank and in hand

	2022 £	2021 £
CAF Bank	59,785	37,215
NatWest Bank	3,370	14,156
PayPal	3,006	1,274
Skipton B/Society	35,859	85,378
Nationwide B/Society	85,774	85,522
Shawbrook Bank	76,389	76,047
	<u>264,183</u>	<u>299,592</u>

7 Restricted Funds

	Balance 19.2.22 £	Income £	Expenditure £	Transfers £	Balance 18.2.23 £
St. Martha's House Fund	200	-	(200)	-	-
	<u>200</u>	<u>-</u>	<u>(200)</u>	<u>-</u>	<u>-</u>

The balances on Restricted Funds represent amounts received for specified purposes, which have not been expended at the Balance Sheet date.

(a) St. Martha's House Fund

This fund exists as a result of a donation received to towards the St. Martha's House project.

8 Unrestricted Funds

	Balance 19.2.22 £	Income £	Expenditure £	Transfers £	Balance 18.2.23 £
General Fund	299,392	37,139	(72,348)	-	264,183

(a) General Fund :

This represents unrestricted income carried forward to expend in future years.

BETHLEHEM CARE AND HOSPICE TRUST

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 18TH FEBRUARY 2023

9 Analysis of Net Assets between Funds

	Tangible Fixed Assets £	Net Current Assets £	2023 TOTAL £	2022 TOTAL £
<u>Restricted Funds</u>				
St. Martha's House Fund	-	-	-	200
<u>Unrestricted Funds</u>				
General Fund	-	264,183	264,183	299,392
	-	264,183	264,183	299,592

10 Trustees

No Trustee received any remuneration during the year (2022: Nil). Two trustees were reimbursed a total of 8,453 (2022 £5,766) for out of pocket travel, accommodation and other expenses made on behalf of the Charity.

11 Connected Charities

The charity supports an NGO established in the Palestinian Authority , "Bethlehem Care and Hospice Trust" which provides hospice at home palliative care, and there are some common trustees between the two organisations. Bethlehem Care and Hospice Trust (the NGO in Palestine) is, however, a separate organisation. The start-up grant paid to this connected charity during the year was £49,975 (2022: Nil).