

FRIENDS OF LAZARUS HOME FOR GIRLS IN BETHANY

England & Wales · Charity number 1163342

Details

Other names FRIENDS OF LAZARUS HOME FOR GIRLS

Status Registered

Legal form CIO

Registered 2015-08-28

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

Contact

Address 70 Ambridge Way
Seaton Delaval
Whitley Bay
NE25 0PY

Phone 01912376525

Email lazarus.anderson@btinternet.com

Website www.friendsoflazarushomeforgirls.org.uk

Activities

Objects: TO RELIEVE THE POVERTY AND PROTECT AND PRESERVE THE HEALTH OF ORPHANED GIRLS FROM FAMILIES IN NEED WITHIN A 50 KILOMETER RADIUS OF BETHANY JERUSALEM BY THE PROVISION SUPPORT AND MAINTENANCE OF ACCOMMODATION.

Activities: PROVIDING A SAFE HOME FOR GIRLS IN BETHANY WITH ACCESS TO EDUCATION AND HEALTH CARE

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, The Prevention Or Relief Of Poverty, Overseas Aid/famine Relief, Accommodation/housing
- **Who:** Children/young People

Geography

- Occupied Palestinian Territories

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£29,113	£689	-	-
2024-04-05	£6,843	£11,232	-	-
2023-04-05	£5,150	£1,235,178	-	-
2022-04-05	£9,105	£867	-	-
2021-04-05	£9,039	£2,164	-	-

Trustees

Name	Role	Appointed
ALAN ANDERSON	Chair	2015-08-28
Ibrahim Abedmsih Younan		2015-11-22
MICHAEL O'HARA		2015-08-28
SHIRLEY ANDERSON		2015-08-28

FRIENDS OF LAZARUS HOME FOR GIRLS IN BETHANY

England & Wales - Charity number 1163342

Accounts

**FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO
REGISTERED CHARITY 1163342
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 5 APRIL 2025

**FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY
CIO
REGISTERED CHARITY N0- 1163342
Contents of the Financial Statements
FOR THE YEAR ENDED 5 APRIL 2025**

	Page
Charity Information	1
Report of the Trustees'	2 - 3
Statement of Trustees' Responsibilities	4
Independent Accountants' Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 - 11

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO
REGISTERED CHARITY N0- 1163342
Charity Information
For The Year Ended 5 April 2025

MEMBERSHIP

Friends of the Lazarus Home for Girls Committee and Trustees.

Chair: Alan Anderson

Trustees	Michael O'Hara	Vice Chair
	Shirley Anderson	Treasurer
	Mr Ibrahim A Younan	

Other Officers:

Secretary	Mr Alan S. D. Anderson	Minute Secretary
Treasurer	Mrs Shirley Anderson	
Jerusalem Representative	Mr Ibrahim A Younan	

LEGAL STATUS

The Friends of the Lazarus Home for Girls in Bethany CIO has registration with the Charity Commission
Registration Number 1163342
Palestinian NGO registration QR-0200-F

REGISTERED OFFICE

70 Ambridge Way
Seaton Delaval
Whitley Bay
Tyne and Wear
NE25 0PY

BANKERS

Barclay's Bank PLC
Market Street
Newcastle upon Tyne

Co-operative Bank
P.O.Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

ACCOUNTANTS

Ronald Joyce
Chartered Certified Accountant
18 Norham Road
Whitley Bay
Tyne & wear
NE26 2SD

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO

Report of the Trustees

FOR THE YEAR ENDED 5 APRIL 2025

The trustees present their report and financial statements of the charity for the year ended 5 April 2025.

STRUCTURE, GOVERNANCE AND MANAGEMENT

ORGANISATION OF THE CHARITY

The Friends of the Lazarus Home for Girls is a UK Charitable Incorporated Organisation, registered as a CIO on 28th August 2015, which is operated by unpaid volunteers.

Each individual member either meets all running and personal costs or reclaims them and makes an equivalent gift aided donation to the charity.

It also operates to the original constitution as follows:

Objects: - The objects of the Friends are to establish or secure the establish a centre for children in need within a radius of 50 kilometres of Bethany in Jerusalem and to support the maintenance of such beneficiaries in the care of the centre, without distinction race or political religious or other opinions.

The Friends of the Lazarus Home for Girls operates through Trustees and a committee of members, which operate to the charity commission's guidelines.

TRUSTEES

Details of all the Trustees who have served throughout the year are given on page 1.

RECRUITMENT AND TRAINING OF TRUSTEES

Trustees have been recruited from the commencement of the charity when registration as a UK Registered Charity was granted in April 1999, any changes to their number are reported on an annual basis on page 1.

Training:

The Trustees comply with the latest Trustees and Governance (The Essential Trustee) published the Charity Commission.

RISK MANAGEMENT

The Friends are responsible for the identification and management of all risks. Detailed examination of the risks is delegated to the Committee members, who work to identify risks and establish controls to mitigate them. A formal review of the risk management processes is undertaken annually.

OBJECTIVES AND ACTIVITIES

Sponsorship Scheme allows the Friends to assist with the construction costs of the new home through International payments.

Fundraising has allowed the Friends to meet the costs of the International payments. Special Isolated funds from specific fundraising events go into the building fund project which is allowing the friends to construct in stages the new home as and when funds allow.

OBJECTIVES OF THE CHARITY

The charity's vision is providing a much-needed centre with special educational medical and child development facilities which will provide access to health care, learning resources whilst providing a wholesome learning environment for children of all ages. The charity reaches children of all ages who are alienated from society's educational system. To date the charity has provided funds for the purchase of the land and the construction of this 5-storey building. Further funds are required to assist in the completion of the internal development

The scope of the "Friends" work is in the town of Bethany (Al-Azariah), 7 kilometres outside of Jerusalem.

The charity's projects will provide compulsory education and vocational training for children. This will contribute to the development of their physical, intellectual, spiritual, aspirations and self-esteem. We aim to provide health care for children and the community, especially targeting mother and children in child development and women's well-being and to support working women, by establishing a kindergarten, and women's networking employment programme. Providing consultants with a networking programme in specialised educational and e-learning resources, and a close working relationship with the Social Services. Achieve the sustainability and expansion of the charity's aims.

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO

Report of the Trustees (continued) For The Year Ended 5 April 2025

STRATEGIES TO ACHIEVE THIS YEAR'S OBJECTIVES

VOLUNTEERS

All members of the Friends are volunteers, DBS checks are in place. It is the intention of the Friends to hold their own DBS checks on an ongoing 3-year cycle. It will be a condition that all new members will need DBS clearance prior to becoming a member.

REVIEW OF ACHIEVEMENTS AND PERFORMANCE FOR THE YEAR

The Friends have met during the year plus virtual meetings.

Action plans have been discussed and decisions reached during the friends' meetings.

Fundraising projects have also been discussed and decisions reached and minuted.

The charity has a website which gives the latest news.

An Annual Christmas card and bi-annual information newsletters have been sent to all supporters who have opted into the new (GDPR) General Data Protection Regulation which became law in May 2018. A copy of our policy can be found on the charity's website or by contacting the charity.

Trustees and Committee members accept invitations to give talks to churches and other groups about the current progress and problems encountered in working towards the Charities aim.

FINANCIAL REVIEW

RESERVES POLICY

The charities reserves are isolated in the account for the building of the new centre. These funds have been specifically raised for this purpose and are held until required by the architect as to when the building work progresses.

PRINCIPAL SOURCES OF FUNDING

Principal sources of funding are derived from the charity's grants, sponsorship scheme, and ongoing general fundraising projects.

Annual Church giving is also a source of funding.

Talks, to groups and churches also give rise to donations being made.

Beneficiary of legacies made from deceased supporters.

Gift Aid on line donations via Just Giving, post donations and legacies.

PLANS FOR FUTURE PERIODS

During the next year we plan to

- Utilise our new Jerusalem office and our representative to further advance International funding applications.
- Continue to encourage looking at exploring ways of increasing the interest and commitment of the supporters and churches and groups through talks, social events and other presentations through twitter and Facebook.
- Ongoing grant applications and general fundraising
- Legacies from wills.
- Further the furnishing of the internal of the building as and when funds become available.

By order of the trustees

1st February 2026

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO
Statement of Trustees Responsibilities
For The Year Ended 5 April 2025

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the trustees to prepare the financial statements for each financial year, which give a true and fair view of the state of affairs of the charity's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP (FRS 102);
- 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;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

Signed on behalf of the trustees

Alan Anderson Chair of Trustees

1st February 2026

**FRIENDS OF THE LAZARUS HOME FOR GIRLS IN
BETHANY CIO**

**Report of the Accountants to the Trustees
For The Year Ended 5 April 2025**

In accordance with instructions given to me I have prepared the financial statements for the year ended 5th April 2025 without audit from the accounting records, and information, and explanations supplied to us of Lazarus Home for Girls in Bethany CIO. These financial statements have been prepared under the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) (including FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland”)

Ronald Joyce
Chartered Certified Accountant
18, Norham Road
Whitley Bay

Date: 2nd February 2026

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO

Statement of Financial Activities For The Year Ended 5 April 2025

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £	Total Funds 2024 £
INCOMING RESOURCES					
Incoming Resources from generated funds:					
<i>Voluntary income:</i>					
Donations & grants	2(a)	28,238	875	29,113	6,737
<i>Activities for generating funds:</i>					
- Fundraising activities	2(b)	0	0	0	0
- Investment Income	2(c)	0	0	0	81
Other Income:					
Refund/Compensation for excess bank charges	2(d)	<u>0</u>	<u>0</u>	<u>0</u>	<u>25</u>
TOTAL INCOMING RESOURCES		<u>28,238</u>	<u>875</u>	<u>29,113</u>	<u>6,843</u>
RESOURCES EXPENDED					
Costs of generating funds					
Costs of fundraising events	3(a)	0	0	0	0
Charitable activities	3(b)	0	0	0	10,035
Governance costs	3(c)	<u>690</u>	<u>0</u>	<u>690</u>	<u>1,197</u>
TOTAL RESOURCES EXPENDED		<u>690</u>	<u>0</u>	<u>690</u>	<u>11,232</u>
NET INCOMING / (OUTGOING) RESOURCES FOR THE YEAR		<u>27,548</u>	<u>875</u>	<u>28,423</u>	<u>(4,389)</u>
Reconciliation of funds					
Total funds brought forward from Charity to CIO		<u>9,303</u>	<u>2,479</u>	<u>11,782</u>	<u>16,171</u>
Total funds carried forward		<u>36,851</u>	<u>3,354</u>	<u>40,205</u>	<u>11,782</u>

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO
Balance Sheet
As at 5 April 2025

	Note	2025 £	2024 £
FIXED ASSETS			
Tangible fixed assets for use by the charity	5	0	0
Investment assets		<u>0</u>	<u>0</u>
		<u>0</u>	<u>0</u>
CURRENT ASSETS			
Debtors and prepayments		1,097	627
Cash at bank and in hand		<u>39,108</u>	<u>11,155</u>
		<u>40,205</u>	<u>11,782</u>
CURRENT LIABILITIES amounts falling due within one year		<u>0</u>	<u>0</u>
NET CURRENT ASSETS		<u>40,205</u>	<u>11,782</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>40,205</u>	<u>11,782</u>
FUNDS			
Unrestricted funds			
General funds		<u>36,851</u>	<u>9,303</u>
Restricted funds			
Building fund		<u>3,354</u>	<u>2,479</u>
Total funds		<u>40,205</u>	<u>11,782</u>

Signed as approved on 1st February 2026

Alan Anderson

Chair

Mrs Shirley Anderson

Treasurer

The notes 1 - 10 form part of these accounts

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO
Notes to the Financial Statements
FOR THE YEAR ENDED 5 APRIL 2025

1. ACCOUNTING POLICIES

Basis of Accounting

The Friends Of The Lazarus Home For Girls In Bethany CIO is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared under the Charities Acts 2011, and in accordance UK GAAP “true and fair view” provisions. It is also the first year that they have been prepared under FRS 102 as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS 102)).

Fund accounting

The Friends maintained various types of funds as follows:

Restricted funds

Restricted funds represent donations and fundraising funds specifically raised for the building of the new home.

Unrestricted funds

Unrestricted funds represent unrestricted income that is expendable at the discretion of the trustees in the furtherance of support of the children and home in Bethany.

The accounts include all transactions, assets and liabilities for which the Friends is responsible in law.

Incoming resources

Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aided donations is recognised when the donation is recognised.

Grants and legacies

Grants and legacies will only be recognised when the Friends are notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt is confirmed.

Donations

Donations and all other receipts from fundraising (fetes, corporate events, and similar events) are reported gross and the related fundraising costs are reported in other expenditure.

Gifts in kind and donated goods and facilities

Donated facilities have been included at their estimated value and the corresponding expenditure included under the appropriate heading. Where there was no financial cost borne by another party for the provision of donated facilities (including donated services) then no income has been recognised.

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO
Notes to the Financial Statements (continued)
FOR THE YEAR ENDED 5 APRIL 2025

1. ACCOUNTING POLICIES (continued)

Grants

Grants and donations are accounted for when paid over, if that award creates a binding obligation on the Friends.

Activities directly relating to the work of the Friends

Fixed Assets

The Friends have transferred the building to Bethany Community Centre for Women which is a Charity based in Bethany

Other fixtures, fittings and office equipment

The Friends have no fixtures, fittings and office equipment.

Investments

The Friends has no investments other than funds held on deposit

Current Assets

Any material amounts owing to the Friends are shown as debtors and prepayments, in the current year this is made up solely of income tax recoverable under gift aid.

Cash in hand and on deposit is presented in the notes to the accounts.

2. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL	
			2025 £	2024 £
2(a) Voluntary income				
Gift Aid donations	2,150	20	2,170	2,940
Income tax recoverable	538	5	543	555
Sundry Donations (not Gift Aided)	25,000	850	25,850	348
Sponsorship	550	0	550	894
Legacies	0	0	0	2,000
	<u>28,238</u>	<u>875</u>	<u>29,113</u>	<u>6,737</u>
2(b) Fundraising activities				
Income from Events held	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2(c) Income from operating activities to generate funds				
Interest earned at bank	0	0	0	0
Interest received from HM Revenue and Customs	0	0	0	81
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2(d) Compensation from bank dispute	0	0	0	25
	<u>0</u>	<u>0</u>	<u>0</u>	<u>25</u>
TOTAL INCOMING RESOURCES	<u>28,238</u>	<u>875</u>	<u>29,113</u>	<u>6,843</u>

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO
Notes to the Financial Statements (continued)
FOR THE YEAR ENDED 5 APRIL 2025

3. RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	TOTAL	
			2025 £	2024 £
3(a) Costs of fundraising:				
Fetes, bazaars and other fund-raising events	0	0	0	0
	0	0	0	0
3(b) Charitable Activities				
Support/Building Costs in Bethany	0	0	0	10,035
	0	0	0	10,035
3(c) Governance Costs				
Printing and stationary	401	0	401	587
Bank charges	216	0	216	216
Telephone and internet	0	0	0	0
Travel and subsistence	0	0	0	0
Energy	0	0	0	0
Insurance	73	0	73	394
Legal Fees	0	0	0	0
Translation Fees	0	0	0	0
Trademark	0	0	0	0
	690	0	690	1,197
TOTAL RESOURCES EXPENDED	690	0	690	11,232

4. STAFF COSTS

The Charity pays no salaries or wages to any UK officials or volunteers.

5. FIXED ASSETS

	£
Movements in the year:	
Market value – 6 April 2024	0
Net gains and annual revaluation	0
Market value – 5 April 2025	0

In 2023 The Trustee's transferred the building to Bethany Community Centre for Women which is a Charity based in Bethany. The trustees will continue to support all the projects for women and children in Bethany.

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO
Notes to the Financial Statements (continued)
FOR THE YEAR ENDED 5 APRIL 2025

6. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	£	£	£	£
Fixed Assets for charitable purposes				
Investment Fixed Assets	0	0	0	0
Current Assets	36,851	3,354	0	40,205
Current Liabilities	0	0	0	0
Fund Balance	36,851	3,354	0	40,205

7. LIABILITIES: NONE

8. FUND DETAILS

The restricted funds comprise: solely for the purpose of the building of the new home, although cost of fund-raising activities related to the direct purpose of raising funds for the building are also included.

9. RELATED PARTY TRANSACTIONS

None

FRIENDS OF LAZARUS HOME FOR GIRLS IN BETHANY

England & Wales - Charity number 1163342

Accounts

**FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO
REGISTERED CHARITY 1163342
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 5 APRIL 2024

**FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY
CIO
REGISTERED CHARITY N0- 1163342
Contents of the Financial Statements
FOR THE YEAR ENDED 5 APRIL 2024**

	Page
Charity Information	1
Report of the Trustees'	2 - 3
Statement of Trustees' Responsibilities	4
Independent Accountants' Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 - 11

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO
REGISTERED CHARITY N0- 1163342
Charity Information
For The Year Ended 5 April 2024

MEMBERSHIP

Friends of the Lazarus Home for Girls Committee and Trustees.

Chair: Alan Anderson

Trustees	Michael O'Hara	Vice Chair
	Shirley Anderson	Treasurer
	Mr Ibrahim A Younan	

Other Officers:

Secretary	Mr Alan S. D. Anderson	Minute Secretary
Treasurer	Mrs Shirley Anderson	
Jerusalem Representative	Mr Ibrahim A Younan	

LEGAL STATUS

The Friends of the Lazarus Home for Girls in Bethany CIO has registration with the Charity Commission
Registration Number 1163342
Palestinian NGO registration QR-0200-F

REGISTERED OFFICE

70 Ambridge Way
Seaton Delaval
Whitley Bay
Tyne and Wear
NE25 0PY

BANKERS

Barclay's Bank PLC
Market Street
Newcastle upon Tyne

Co-operative Bank
P.O.Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

ACCOUNTANTS

Ronald Joyce
Chartered Certified Accountant
18 Norham Road
Whitley Bay
Tyne & wear
NE26 2SD

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO

Report of the Trustees

FOR THE YEAR ENDED 5 APRIL 2024

The trustees present their report and financial statements of the charity for the year ended 5 April 2024.

STRUCTURE, GOVERNANCE AND MANAGEMENT

ORGANISATION OF THE CHARITY

The Friends of the Lazarus Home for Girls is a UK Charitable Incorporated Organisation, registered as a CIO on 28th August 2015, which is operated by unpaid volunteers.

Each individual member either meets all running and personal costs or reclaims them and makes an equivalent gift aided donation to the charity.

It also operates to the original constitution as follows:

Objects: - The objects of the Friends are to establish or secure the establish a centre for children in need within a radius of 50 kilometres of Bethany in Jerusalem and to support the maintenance of such beneficiaries in the care of the centre, without distinction race or political religious or other opinions.

The Friends of the Lazarus Home for Girls operates through Trustees and a committee of members, which operate to the charity commission's guidelines.

TRUSTEES

Details of all the Trustees who have served throughout the year are given on page 1.

RECRUITMENT AND TRAINING OF TRUSTEES

Trustees have been recruited from the commencement of the charity when registration as a UK Registered Charity was granted in April 1999, any changes to their number are reported on an annual basis on page 1.

Training:

The Trustees comply with the latest Trustees and Governance (The Essential Trustee) published the Charity Commission.

RISK MANAGEMENT

The Friends are responsible for the identification and management of all risks. Detailed examination of the risks is delegated to the Committee members, who work to identify risks and establish controls to mitigate them. A formal review of the risk management processes is undertaken annually.

OBJECTIVES AND ACTIVITIES

Sponsorship Scheme allows the Friends to assist with the construction costs of the new home through International payments.

Fundraising has allowed the Friends to meet the costs of the International payments. Special Isolated funds from specific fundraising events go into the building fund project which is allowing the friends to construct in stages the new home as and when funds allow.

OBJECTIVES OF THE CHARITY

The charity's vision is providing a much-needed centre with special educational medical and child development facilities which will provide access to health care, learning resources whilst providing a wholesome learning environment for children of all ages. The charity reaches children of all ages who are alienated from society's educational system. To date the charity has provided funds for the purchase of the land and the construction of this 5-storey building. Further funds are required to assist in the completion of the internal development

The scope of the "Friends" work is in the town of Bethany (Al-Azariah), 7 kilometres outside of Jerusalem.

The charity's projects will provide compulsory education and vocational training for children. This will contribute to the development of their physical, intellectual, spiritual, aspirations and self-esteem. We aim to provide health care for children and the community, especially targeting mother and children in child development and women's well-being and to support working women, by establishing a kindergarten, and women's networking employment programme. Providing consultants with a networking programme in specialised educational and e-learning resources, and a close working relationship with the Social Services. Achieve the sustainability and expansion of the charity's aims.

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO

Report of the Trustees (continued) For The Year Ended 5 April 2024

STRATEGIES TO ACHIEVE THIS YEAR'S OBJECTIVES

VOLUNTEERS

All members of the Friends are volunteers, DBS checks are in place. It is the intention of the Friends to hold their own DBS checks on an ongoing 3-year cycle. It will be a condition that all new members will need DBS clearance prior to becoming a member.

REVIEW OF ACHIEVEMENTS AND PERFORMANCE FOR THE YEAR

The Friends have met during the year plus virtual meetings.

Action plans have been discussed and decisions reached during the friends' meetings.

Fundraising projects have also been discussed and decisions reached and minuted.

The charity has a website which gives the latest news.

An Annual Christmas card and bi-annual information newsletters have been sent to all supporters who have opted into the new (GDPR) General Data Protection Regulation which became law in May 2018. A copy of our policy can be found on the charity's website or by contacting the charity.

Trustees and Committee members accept invitations to give talks to churches and other groups about the current progress and problems encountered in working towards the Charities aim.

The Charity has now obtained Trade Mark Status.

FINANCIAL REVIEW

RESERVES POLICY

The charities reserves are isolated in the account for the building of the new centre. These funds have been specifically raised for this purpose and are held until required by the architect as to when the building work progresses.

PRINCIPAL SOURCES OF FUNDING

Principal sources of funding are derived from the charity's grants, sponsorship scheme, and ongoing general fundraising projects.

Annual Church giving is also a source of funding.

Talks, to groups and churches also give rise to donations being made.

Beneficiary of legacies made from deceased supporters.

Gift Aid on line donations via Just Giving, post donations and legacies.

PLANS FOR FUTURE PERIODS

During the next year we plan to

- Utilise our new Jerusalem office and our representative to further advance International funding applications.
- Continue to encourage looking at exploring ways of increasing the interest and commitment of the supporters and churches and groups through talks, social events and other presentations through twitter and Facebook.
- Ongoing grant applications and general fundraising
- Legacies from wills.
- Further the furnishing of the internal of the building as and when funds become available.

By order of the trustees

19 December 2024

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO
Statement of Trustees Responsibilities
For The Year Ended 5 April 2024

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the trustees to prepare the financial statements for each financial year, which give a true and fair view of the state of affairs of the charity's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP (FRS 102);
- 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;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

Signed on behalf of the trustees

Alan Anderson Chair of Trustees

19 December 2024

**FRIENDS OF THE LAZARUS HOME FOR GIRLS IN
BETHANY CIO**

**Report of the Accountants to the Trustees
For The Year Ended 5 April 2024**

In accordance with instructions given to me I have prepared the financial statements for the year ended 5th April 2024 without audit from the accounting records, and information, and explanations supplied to us of Lazarus Home for Girls in Bethany CIO. These financial statements have been prepared under the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) (including FRS 102 “The Financial Reporting Standard applicable in the UK and Republic of Ireland”)

Ronald Joyce
Chartered Certified Accountant
18, Norham Road
Whitley Bay

Date: 20 December 2024

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO

Statement of Financial Activities For The Year Ended 5 April 2024

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £	Total Funds 2023 £
INCOMING RESOURCES					
Incoming Resources from generated funds:					
<i>Voluntary income:</i>					
Donations & grants	2(a)	5,569	1,168	6,737	5,150
<i>Activities for generating funds:</i>					
- Fundraising activities	2(b)	0	0	0	0
- Investment Income	2(c)	81	0	81	0
Other Income:					
Refund/Compensation for excess bank charges	2(d)	<u>25</u>	<u>0</u>	<u>25</u>	<u>0</u>
TOTAL INCOMING RESOURCES		<u>5,675</u>	<u>1,168</u>	<u>6,843</u>	<u>5,150</u>
RESOURCES EXPENDED					
Costs of generating funds					
Costs of fundraising events	3(a)	0	0	0	0
Charitable activities	3(b)	10,035	0	10,035	1,234,132
Governance costs	3(c)	<u>1,197</u>	<u>0</u>	<u>1,197</u>	<u>1046</u>
TOTAL RESOURCES EXPENDED		<u>11,232</u>	<u>0</u>	<u>11,232</u>	<u>1,235,178</u>
NET INCOMING / (OUTGOING) RESOURCES FOR THE YEAR		<u>(5,557)</u>	<u>1,168</u>	<u>(4,389)</u>	<u>(1,230,028)</u>
Reconciliation of funds					
Total funds brought forward from Charity to CIO		<u>14,860</u>	<u>1,311</u>	<u>16,171</u>	<u>1,246,199</u>
Total funds carried forward		<u>9,303</u>	<u>2,479</u>	<u>11,782</u>	<u>16,171</u>

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO
Balance Sheet
As at 5 April 2024

	Note	2024 £	2023 £
FIXED ASSETS			
Tangible fixed assets for use by the charity	5	0	0
Investment assets		<u>0</u>	<u>0</u>
		<u>0</u>	<u>0</u>
CURRENT ASSETS			
Debtors and prepayments		627	3,869
Cash at bank and in hand		<u>11,155</u>	<u>12,302</u>
		<u>11,782</u>	<u>16,171</u>
CURRENT LIABILITIES amounts falling due within one year		<u>0</u>	<u>0</u>
NET CURRENT ASSETS		<u>11,782</u>	<u>16,171</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>11,782</u>	<u>16,171</u>
FUNDS			
Unrestricted funds			
General funds		<u>9,303</u>	<u>14,860</u>
Restricted funds			
Building fund		<u>2,479</u>	<u>1,311</u>
Total funds		<u>11,782</u>	<u>16,171</u>

Signed as approved

Alan Anderson

Chair

Mrs Shirley Anderson

Treasurer

The notes 1 - 10 form part of these accounts

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO
Notes to the Financial Statements
FOR THE YEAR ENDED 5 APRIL 2024

1. ACCOUNTING POLICIES

Basis of Accounting

The Friends Of The Lazarus Home For Girls In Bethany CIO is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared under the Charities Acts 2011, and in accordance UK GAAP “true and fair view” provisions. It is also the first year that they have been prepared under FRS 102 as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS 102)).

Fund accounting

The Friends maintained various types of funds as follows:

Restricted funds

Restricted funds represent donations and fundraising funds specifically raised for the building of the new home.

Unrestricted funds

Unrestricted funds represent unrestricted income that is expendable at the discretion of the trustees in the furtherance of support of the children and home in Bethany.

The accounts include all transactions, assets and liabilities for which the Friends is responsible in law.

Incoming resources

Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aided donations is recognised when the donation is recognised.

Grants and legacies

Grants and legacies will only be recognised when the Friends are notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt is confirmed.

Donations

Donations and all other receipts from fundraising (fetes, corporate events, and similar events) are reported gross and the related fundraising costs are reported in other expenditure.

Gifts in kind and donated goods and facilities

Donated facilities have been included at their estimated value and the corresponding expenditure included under the appropriate heading. Where there was no financial cost borne by another party for the provision of donated facilities (including donated services) then no income has been recognised.

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO
Notes to the Financial Statements (continued)
FOR THE YEAR ENDED 5 APRIL 2024

1. ACCOUNTING POLICIES (continued)

Grants

Grants and donations are accounted for when paid over, if that award creates a binding obligation on the Friends.

Activities directly relating to the work of the Friends

Fixed Assets

The Friends have transferred the building to Bethany Community Centre for Women which is a Charity based in Bethany

Other fixtures, fittings and office equipment

The Friends have no fixtures, fittings and office equipment.

Investments

The Friends has no investments other than funds held on deposit

Current Assets

Any material amounts owing to the Friends are shown as debtors and prepayments, in the current year this is made up solely of income tax recoverable under gift aid.

Cash in hand and on deposit is presented in the notes to the accounts.

2. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL	
			2024 £	2023 £
2(a) Voluntary income				
Gift Aid donations	2,140	800	2,940	2,620
Income tax recoverable	535	20	555	655
Sundry Donations (not Gift Aided)	0	348	348	1,011
Sponsorship	894	0	894	864
Legacies	2,000	0	2,000	0
	5,569	1,168	6,737	5,150
2(b) Fundraising activities				
Income from Events held	0	0	0	0
	0	0	0	0
2(c) Income from operating activities to generate funds				
Interest earned at bank	0	0	0	0
Interest received from HM Revenue and Customs	81	0	81	0
	81	0	81	0
2(d) Compensation from bank dispute	25	0	25	0
	25	0	25	0
TOTAL INCOMING RESOURCES	5,675	1,168	6,843	5,150

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO
Notes to the Financial Statements (continued)
FOR THE YEAR ENDED 5 APRIL 2024

3. RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	TOTAL	
			2024 £	2023 £
3(a) Costs of fundraising:				
Fetes, bazaars and other fund-raising events	0	0	0	0
	0	0	0	0
3(b) Charitable Activities				
Support/Building Costs in Bethany	10,035	0	10,035	1,234,132
	10,035	0	10,035	1,234,132
3(c) Governance Costs				
Printing and stationary	587	0	587	452
Bank charges	216	0	216	216
Telephone and internet	0	0	0	0
Travel and subsistence	0	0	0	0
Energy	0	0	0	0
Insurance	394	0	394	378
Legal Fees	0	0	0	0
Translation Fees	0	0	0	0
Trademark	0	0	0	0
	1,197	0	1,197	1,046
TOTAL RESOURCES EXPENDED	11,232	0	11,232	1,235,178

4. STAFF COSTS

The Charity pays no salaries or wages to any UK officials or volunteers.

5. FIXED ASSETS

	£
Movements in the year:	
Market value – 6 April 2023	0
Transfer to Charity overseas	0
Net gains and annual revaluation	0
Market value – 5 April 2024	0

In 2023 The Trustee's transferred the building to Bethany Community Centre for Women which is a Charity based in Bethany. The trustees will continue to support all the projects for women and children in Bethany.

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO
Notes to the Financial Statements (continued)
FOR THE YEAR ENDED 5 APRIL 2024

6. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	£	£	£	£
Fixed Assets for charitable purposes				
Investment Fixed Assets	0	0	0	0
Current Assets	9,303	2,479	0	11,782
Current Liabilities	0	0	0	0
Fund Balance	9,303	2,479	0	11,872

7. LIABILITIES: NONE

8. FUND DETAILS

The restricted funds comprise: solely for the purpose of the building of the new home, although cost of fund-raising activities related to the direct purpose of raising funds for the building are also included.

9. RELATED PARTY TRANSACTIONS

None

FRIENDS OF LAZARUS HOME FOR GIRLS IN BETHANY

England & Wales - Charity number 1163342

Accounts

**FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO
REGISTERED CHARITY 1163342
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 5 APRIL 2023

**FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY
CIO
REGISTERED CHARITY N0- 1163342
Contents of the Financial Statements
FOR THE YEAR ENDED 5 APRIL 2023**

	Page
Charity Information	1
Report of the Trustees'	2 - 3
Statement of Trustees' Responsibilities	4
Independent Accountants' Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 - 11

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO
REGISTERED CHARITY N0- 1163342
Charity Information
For The Year Ended 5 April 2023

MEMBERSHIP

Friends of the Lazarus Home for Girls Committee and Trustees.

Chair: Alan Anderson

Trustees	Michael O'Hara	Vice Chair
	Shirley Anderson	Treasurer
	Mr Ibrahim A Younan	

Other Officers:

Secretary	Mr Alan S. D. Anderson	Minute Secretary
Treasurer	Mrs Shirley Anderson	
Jerusalem Representative	Mr Ibrahim A Younan	

LEGAL STATUS

The Friends of the Lazarus Home for Girls in Bethany CIO has registration with the Charity Commission
Registration Number 1163342
Palestinian NGO registration QR-0200-F

REGISTERED OFFICE

70 Ambridge Way
Seaton Delaval
Whitley Bay
Tyne and Wear
NE25 0PY

BANKERS

Barclay's Bank PLC
Market Street
Newcastle upon Tyne

Co-operative Bank
P.O.Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

ACCOUNTANTS

Ronald Joyce
Chartered Certified Accountant
18 Norham Road
Whitley Bay
Tyne & wear
NE26 2SD

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO

Report of the Trustees

FOR THE YEAR ENDED 5 APRIL 2023

The trustees present their report and financial statements of the charity for the year ended 5 April 2023.

STRUCTURE, GOVERNANCE AND MANAGEMENT

ORGANISATION OF THE CHARITY

The Friends of the Lazarus Home for Girls is a UK Charitable Incorporated Organisation, registered as a CIO on 28th August 2015, which is operated by unpaid volunteers.

Each individual member either meets all running and personal costs or reclaims them and makes an equivalent gift aided donation to the charity.

It also operates to the original constitution as follows:

Objects: - The objects of the Friends are to establish or secure the establish a centre for children in need within a radius of 50 kilometres of Bethany in Jerusalem and to support the maintenance of such beneficiaries in the care of the centre, without distinction race or political religious or other opinions.

The Friends of the Lazarus Home for Girls operates through Trustees and a committee of members, which operate to the charity commission's guidelines.

TRUSTEES

Details of all the Trustees who have served throughout the year are given on page 1.

RECRUITMENT AND TRAINING OF TRUSTEES

Trustees have been recruited from the commencement of the charity when registration as a UK Registered Charity was granted in April 1999, any changes to their number are reported on an annual basis on page 1.

Training:

The Trustees comply with the latest Trustees and Governance (The Essential Trustee) published the Charity Commission.

RISK MANAGEMENT

The Friends are responsible for the identification and management of all risks. Detailed examination of the risks is delegated to the Committee members, who work to identify risks and establish controls to mitigate them. A formal review of the risk management processes is undertaken annually.

OBJECTIVES AND ACTIVITIES

Sponsorship Scheme allows the Friends to assist with the construction costs of the new home through International payments.

Fundraising has allowed the Friends to meet the costs of the International payments. Special Isolated funds from specific fundraising events go into the building fund project which is allowing the friends to construct in stages the new home as and when funds allow.

OBJECTIVES OF THE CHARITY

The charity's vision is providing a much-needed centre with special educational medical and child development facilities which will provide access to health care, learning resources whilst providing a wholesome learning environment for children of all ages. The charity reaches children of all ages who are alienated from society's educational system. To date the charity has provided funds for the purchase of the land and the construction of this 5-storey building. Further funds are required to assist in the completion of the internal development

The scope of the "Friends" work is in the town of Bethany (Al-Azariah), 7 kilometres outside of Jerusalem.

The charity's projects will provide compulsory education and vocational training for children. This will contribute to the development of their physical, intellectual, spiritual, aspirations and self-esteem. We aim to provide health care for children and the community, especially targeting mother and children in child development and women's well-being and to support working women, by establishing a kindergarten, and women's networking employment programme. Providing consultants with a networking programme in specialised educational and e-learning resources, and a close working relationship with the Social Services. Achieve the sustainability and expansion of the charity's aims.

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO

Report of the Trustees (continued) For The Year Ended 5 April 2023

STRATEGIES TO ACHIEVE THIS YEAR'S OBJECTIVES

VOLUNTEERS

All members of the Friends are volunteers, DBS checks are in place. It is the intention of the Friends to hold their own DBS checks on an ongoing 3-year cycle. It will be a condition that all new members will need DBS clearance prior to becoming a member.

REVIEW OF ACHIEVEMENTS AND PERFORMANCE FOR THE YEAR

The Friends have met during the year plus virtual meetings.

Action plans have been discussed and decisions reached during the friends' meetings.

Fundraising projects have also been discussed and decisions reached and minuted.

The charity has a website which gives the latest news.

An Annual Christmas card and bi-annual information newsletters have been sent to all supporters who have opted into the new (GDPR) General Data Protection Regulation which became law in May 2018. A copy of our policy can be found on the charity's website or by contacting the charity.

Trustees and Committee members accept invitations to give talks to churches and other groups about the current progress and problems encountered in working towards the Charities aim.

The Charity has now obtained Trade Mark Status.

FINANCIAL REVIEW

RESERVES POLICY

The charities reserves are isolated in the account for the building of the new centre. These funds have been specifically raised for this purpose and are held until required by the architect as to when the building work progresses.

PRINCIPAL SOURCES OF FUNDING

Principal sources of funding are derived from the charity's grants, sponsorship scheme, and ongoing general fundraising projects.

Annual Church giving is also a source of funding.

Talks, to groups and churches also give rise to donations being made.

Beneficiary of legacies made from deceased supporters.

Gift Aid on line donations via Just Giving, post donations and legacies.

PLANS FOR FUTURE PERIODS

During the next year we plan to

- Utilise our new Jerusalem office and our representative to further advance International funding applications.
- Continue to encourage looking at exploring ways of increasing the interest and commitment of the supporters and churches and groups through talks, social events and other presentations through twitter and Facebook.
- Ongoing grant applications and general fundraising
- Legacies from wills.
- Further the furnishing of the internal of the building as and when funds become available.

By order of the trustees

11 March 2024

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO
Statement of Trustees Responsibilities
For The Year Ended 5 April 2023

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the trustees to prepare the financial statements for each financial year, which give a true and fair view of the state of affairs of the charity's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charities SORP (FRS 102);
- 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;
- Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

Signed on behalf of the trustees

Alan Anderson Chair of Trustees

11 March 2024

**FRIENDS OF THE LAZARUS HOME FOR GIRLS IN
BETHANY CIO**

**Report of the Accountants to the Trustees
For The Year Ended 5 April 2023**

In accordance with instructions given to me I have prepared the financial statements for the year ended 5th April 2023 without audit from the accounting records, and information, and explanations supplied to us of Lazarus Home for Girls in Bethany CIO. These financial statements have been prepared under the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) (including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland")

Ronald Joyce
Chartered Certified Accountant
18, Norham Road
Whitley Bay

Date: 11 March 2024

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO

Statement of Financial Activities For The Year Ended 5 April 2023

	Notes	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £	Total Funds 2022 £
INCOMING RESOURCES					
Incoming Resources from generated funds:					
<i>Voluntary income:</i>					
Donations & grants	2(a)	3,839	1,311	5,150	9,096
<i>Activities for generating funds:</i>					
- Fundraising activities	2(b)	0	0	0	0
- Investment Income	2(c)	0	0	0	9
Other Income:					
Refund/Compensation for excess bank charges	2(d)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
TOTAL INCOMING RESOURCES		<u>3,839</u>	<u>1,311</u>	<u>5,150</u>	<u>9,105</u>
RESOURCES EXPENDED					
Costs of generating funds					
Costs of fundraising events	3(a)	0	0	0	0
Charitable activities	3(b)	264,669	969,463	1,234,132	0
Governance costs	3(c)	<u>1,046</u>	<u>0</u>	<u>1,046</u>	<u>867</u>
TOTAL RESOURCES EXPENDED		<u>265,715</u>	<u>969,463</u>	<u>1,235,178</u>	<u>867</u>
NET INCOMING / (OUTGOING) RESOURCES FOR THE YEAR		<u>(261,876)</u>	<u>(968,152)</u>	<u>(1,230,028)</u>	<u>8,238</u>
Reconciliation of funds					
Total funds brought forward from Charity to CIO		<u>276,736</u>	<u>969,463</u>	<u>1,246,199</u>	<u>1,237,961</u>
Total funds carried forward		<u>14,860</u>	<u>1,311</u>	<u>16,171</u>	<u>1,246,199</u>

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO
Balance Sheet
As at 5 April 2023

	Note	2023 £	2022 £
FIXED ASSETS			
Tangible fixed assets for use by the charity	5	0	1,234,132
Investment assets		<u>0</u>	<u>0</u>
		<u>0</u>	<u>1,234,132</u>
CURRENT ASSETS			
Debtors and prepayments		3,869	3,212
Cash at bank and in hand		<u>12,302</u>	<u>8,855</u>
		<u>16,171</u>	<u>12,067</u>
CURRENT LIABILITIES amounts falling due within one year		<u>0</u>	<u>0</u>
NET CURRENT ASSETS		<u>16,171</u>	<u>12,067</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>16,171</u>	<u>1,246,199</u>
FUNDS			
Unrestricted funds			
General funds		<u>14,860</u>	<u>276,736</u>
Restricted funds			
Building fund		<u>1,311</u>	<u>969,462</u>
Total funds		<u>16,171</u>	<u>1,246,199</u>

Signed as approved

Alan Anderson

Chair

Mrs Shirley Anderson

Treasurer

The notes 1 - 10 form part of these accounts

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO
Notes to the Financial Statements
FOR THE YEAR ENDED 5 APRIL 2023

1. ACCOUNTING POLICIES

Basis of Accounting

The Friends Of The Lazarus Home For Girls In Bethany CIO is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared under the Charities Acts 2011, and in accordance UK GAAP “true and fair view” provisions. It is also the first year that they have been prepared under FRS 102 as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS 102)).

Fund accounting

The Friends maintained various types of funds as follows:

Restricted funds

Restricted funds represent donations and fundraising funds specifically raised for the building of the new home.

Unrestricted funds

Unrestricted funds represent unrestricted income that is expendable at the discretion of the trustees in the furtherance of support of the children and home in Bethany.

The accounts include all transactions, assets and liabilities for which the Friends is responsible in law.

Incoming resources

Planned giving receivable under Gift Aid is recognised only when received.

Income tax recoverable on Gift Aided donations is recognised when the donation is recognised.

Grants and legacies

Grants and legacies will only be recognised when the Friends are notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt is confirmed.

Donations

Donations and all other receipts from fundraising (fetes, corporate events, and similar events) are reported gross and the related fundraising costs are reported in other expenditure.

Gifts in kind and donated goods and facilities

Donated facilities have been included at their estimated value and the corresponding expenditure included under the appropriate heading. Where there was no financial cost borne by another party for the provision of donated facilities (including donated services) then no income has been recognised.

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO
Notes to the Financial Statements (continued)
FOR THE YEAR ENDED 5 APRIL 2023

1. ACCOUNTING POLICIES (continued)

Grants

Grants and donations are accounted for when paid over, if that award creates a binding obligation on the Friends.

Activities directly relating to the work of the Friends

Fixed Assets

The Friends have transferred the building to Bethany Community Centre for Women which is a Charity based in Bethany

Other fixtures, fittings and office equipment

The Friends have no fixtures, fittings and office equipment.

Investments

The Friends has no investments other than funds held on deposit

Current Assets

Any material amounts owing to the Friends are shown as debtors and prepayments, in the current year this is made up solely of income tax recoverable under gift aid.

Cash in hand and on deposit is presented in the notes to the accounts.

2. INCOMING RESOURCES

	Unrestricted Funds £	Restricted Funds £	TOTAL 2023 £	2022 £
2(a) Voluntary income				
Gift Aid donations	2,380	240	2,620	1,015
Income tax recoverable	595	60	655	7,202
Sundry Donations (not Gift Aided)	0	1,011	1,011	0
Sponsorship	864	0	864	879
Legacies	0	0	0	0
	<u>3,839</u>	<u>1,311</u>	<u>5,150</u>	<u>9,096</u>
2(b) Fundraising activities				
Income from Events held	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2(c) Income from operating activities to generate funds				
Interest earned at bank	0	0	0	0
Interest received from HM Revenue and Customs	0	0	0	9
	<u>0</u>	<u>0</u>	<u>0</u>	<u>9</u>
TOTAL INCOMING RESOURCES	<u>3,839</u>	<u>1,311</u>	<u>5,150</u>	<u>9,105</u>

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO
Notes to the Financial Statements (continued)
FOR THE YEAR ENDED 5 APRIL 2023

3. RESOURCES EXPENDED

	Unrestricted Funds £	Restricted Funds £	TOTAL	
			2023 £	2022 £
3(a) Costs of fundraising:				
Fetes, bazaars and other fund-raising events	0	0	0	0
	0	0	0	0
3(b) Charitable Activities				
Support/Building Costs in Bethany	264,669	969,463	1,234,132	0
	264,669	969,463	1,234,132	0
3(c) Governance Costs				
Printing and stationary	452	0	452	292
Bank charges	216	0	216	216
Telephone and internet	0	0	0	0
Travel and subsistence	0	0	0	0
Energy	0	0	0	0
Insurance	378	0	378	359
Legal Fees	0	0	0	0
Translation Fees	0	0	0	0
Trademark	0	0	0	0
	1,046	0	1,046	867
TOTAL RESOURCES EXPENDED	265,715	969,463	1,235,178	867

4. STAFF COSTS

The Charity pays no salaries or wages to any UK officials or volunteers.

5. FIXED ASSETS

	£
Movements in the year:	
Market value – 6 April 2022	1,234,132
Transfer to Charity overseas	(1,234,132)
Net gains and annual revaluation	0
Market value – 5 April 2023	0

The Trustee's have transferred the building to Bethany Community Centre for Women which is a Charity based in Bethany. The trustees will continue to support all of the projects for women and children in Bethany.

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO
Notes to the Financial Statements (continued)
FOR THE YEAR ENDED 5 APRIL 2023

6. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds	Restricted Funds	Endowment Funds	Total
	£	£	£	£
Fixed Assets for charitable purposes				
Investment Fixed Assets	0	0	0	0
Current Assets	14,860	1,311	0	16,171
Current Liabilities	0	0	0	0
Fund Balance	14,860	1,311	0	16,171

7. LIABILITIES: NONE

8. FUND DETAILS

The restricted funds comprise: solely for the purpose of the building of the new home, although cost of fund-raising activities related to the direct purpose of raising funds for the building are also included.

9. RELATED PARTY TRANSACTIONS

None

FRIENDS OF LAZARUS HOME FOR GIRLS IN BETHANY

England & Wales - Charity number 1163342

Accounts

**FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY
CIO
REGISTERED CHARITY 1163342
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 5 APRIL 2022

**FRIENDS OF THE LAZARUS HOME FOR GIRLS IN
BETHANY CIO
REGISTERED CHARITY N0- 1163342
Contents of the Financial Statements
FOR THE YEAR ENDED 5 APRIL 2022**

	Page
Charity Information	1
Report of the Trustees'	2 - 4
Statement of Trustees' Responsibilities	5
Independent Accountants' Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 - 12

**FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY
CIO
REGISTERED CHARITY N0- 1163342
Charity Information
For The Year Ended 5 April 2022**

MEMBERSHIP

Friends of the Lazarus Home for Girls Committee and Trustees.

Chair: Alan Anderson

Trustees	Michael O'Hara Shirley Anderson Mr Ibrahim A Younan	Vice Chair Treasurer
----------	---	-------------------------

Other Officers:

Secretary	Mr Alan S. D. Anderson	Minute Secretary
Treasurer	Mrs Shirley Anderson	
Jerusalem Representative	Mr Ibrahim A Younan	

LEGAL STATUS

The Friends of the Lazarus Home for Girls in Bethany CIO has registration with the Charity Commission
Registration Number 1163342
Palestinian NGO registration QR-0200-F

REGISTERED OFFICE

70 Ambridge Way
Seaton Delaval
Whitley Bay
Tyne and Wear
NE25 0PY

BANKERS

Barclay's Bank PLC
Market Street
Newcastle upon Tyne

Co-operative Bank
P.O.Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

ACCOUNTANTS

Ronald Joyce
Chartered Certified Accountant
18 Norham Road
Whitley Bay
Tyne & wear
NE26 2SD

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO

Report of the Trustees FOR THE YEAR ENDED 5 APRIL 2022

The trustees present their report and financial statements of the charity for the year ended 5 April 2022.

STRUCTURE, GOVERNANCE AND MANAGEMENT

ORGANISATION OF THE CHARITY

The Friends of the Lazarus Home for Girls is a UK Charitable Incorporated Organisation, registered as a CIO on 28th August 2015, which is operated by unpaid volunteers.

Each individual member either meets all running and personal costs or reclaims them and makes an equivalent gift aided donation to the charity.

It also operates to the original constitution as follows:

Objects: - The objects of the Friends are to establish or secure the establishment of a home or Homes for poor girls and families in need within a radius of 50 kilometres of Bethany in Jerusalem and to support the maintenance of such beneficiaries in the care of the home, without distinction race or political religious or other opinions.

The Friends of the Lazarus Home for Girls operates through Trustees and a committee of members, which operate to the charity commission's guidelines.

TRUSTEES

Details of all the Trustees who have served throughout the year are given on page 1.

RECRUITMENT AND TRAINING OF TRUSTEES

Trustees have been recruited from the commencement of the charity when registration as a UK Registered Charity was granted in April 1999, any changes to there number are reported on an annual basis on page 1.

Training:

The Trustees comply with the latest Trustees and Governance (The Essential Trustee) published the Charity Commission.

RISK MANAGEMENT

The Friends are responsible for the identification and management of all risks. Detailed examination of the risks is delegated to the Committee members, who work to identify risks and establish controls to mitigate them. A formal review of the risk management processes is undertaken annually.

OBJECTIVES AND ACTIVITIES

Sponsorship Scheme allows the Friends to assist with the construction costs of the new home through International payments.

Fundraising has allowed the Friends to meet the costs of the International payments.

Special Isolated funds from specific fundraising events go into the building fund project which is allowing the friends to construct in stages the new home as and when funds allow.

OBJECTIVES OF THE CHARITY

The charity's vision is providing a much-needed home with special educational medical and child development facilities which will provide access to health care, learning resources whilst providing a safe and secure home for 75 girls and staff. The charity reaches girls who are alienated from society's educational system. To date we have purchased the land and the shell of this 5-storey building is complete. To raise funds to help us to complete the internal finishes and provide a safe and loving home for these girls.

Many girls in Palestine have experienced nothing in their lives but fear, pain, hunger and loneliness. The decades of violence and upheaval have taken away from so many girls' safety and security. Families have been torn asunder, plunged into poverty, or destroyed. The children who survive are often forced to live by begging, sleep in the streets, or to live somewhere in circumstances no child should have to.

The scope of the "Friends" work is in the town of Bethany (Al-Azariah), which has a population of approx 36,000. Bethany is situated approx 7 Km East of Jerusalem. Bethany and surrounding areas suffer from high unemployment with a breakdown of local amenities. A 9-meter high wall partially encases Bethany, which restricts freedom of movement, employment, specialist medical care and educational access. At present there is only one ambulance to cover the total area of Bethany. Medical needs are based on private health schemes, which are only available to the more affluent villagers who are fortunate enough to be in permanent employment or have official documentation for movement.

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO

Report of the Trustees (continued) For The Year Ended 5 April 2022

Due to the economical situation there is a great shortfall of accommodation with special needs facilities for special needs and abandoned girls within and around the Bethany area. This much needed home with special educational medical and child development facilities will provide access to health care, learning resources whilst providing a safe, secure home for 75 girls and staff. The charity receives all girls without distinction.

The charity's projects will provide compulsory education and vocational training for girls. This will contribute to the development of their physical, intellectual, spiritual, aspirations and self-esteem. We aim to provide health care for girls and the community, especially targeting mother and children in child development and women's well-being and to support working women, by establishing a kindergarten, and women's networking employment programme. Providing consultants with a networking programme in specialised educational and e-learning resources, and a close working relationship with the Social Services. Achieve the sustainability and expansion of the charity's aims, which would also incorporate East Jerusalem and surrounding areas, which suffer from similar deprivation.

STRATEGIES TO ACHIEVE THIS YEAR'S OBJECTIVES

VOLUNTEERS

All members of the Friends are volunteers, DBS checks are in place. It is the intention of the Friends to hold their own DBS checks on an ongoing 3-year cycle. It will be a condition that all new members will need DBS clearance prior to becoming a member.

REVIEW OF ACHIEVEMENTS AND PERFORMANCE FOR THE YEAR

The Friends have met during the year plus virtual meetings.

Action plans have been discussed and decisions reached during the friends meetings.

Fundraising projects have also been discussed and decisions reached and minuted.

The charity has a website which gives the latest news.

An Annual Christmas card and bi-annual information newsletters have been sent to all supporters who have opted into the new (GDPR) General Data Protection Regulation which became law in May 2018. A copy of our policy can be found on the charity's website or by contacting the charity.

Trustees and Committee members accept invitations to give talks to churches and other groups about the current progress and problems encountered in working towards the Charities aim.

The Charity has now obtained Trade Mark Status.

FINANCIAL REVIEW

RESERVES POLICY

The charities reserves are isolated in the account for the building of the new home. These funds have been specifically raised for this purpose and are held until required by the architect as to when the building work progresses.

PRINCIPAL SOURCES OF FUNDING

Principal sources of funding are derived from the charity's grants, sponsorship scheme, and ongoing general fundraising projects.

Annual Church giving is also a source of funding.

Talks, to groups and churches also give rise to donations being made.

Beneficiary of legacies made from deceased supporters.

Gift Aid on line donations via Just Giving, post donations and legacies.

**FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY
CIO
Report of the Trustees (continued)
For The Year Ended 5 April 2022**

PLANS FOR FUTURE PERIODS

During the next year we plan to

- ☐ Utilise our new Jerusalem office and our representative to further advance International funding applications.
- ☐ Continue to encourage looking at exploring ways of increasing the interest and commitment of the supporters and churches and groups through talks, social events and other presentations through twitter and face book.
- ☐ Ongoing grant applications and general fundraising
- ☐ Further the building project as and when funds allow allowing the girls to be relocated and the projects to commence.

By order of the trustees

30 January 2023

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO

Statement of Trustees Responsibilities For The Year Ended 5 April 2022

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the trustees to prepare the financial statements for each financial year, which give a true and fair view of the state of affairs of the charity's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the trustees are required to:

- ☐ Select suitable accounting policies and then apply them consistently;
- ☐ Observe the methods and principles in the Charities SORP (FRS 102);
- ☐ 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;
- ☐ Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

Signed on behalf of the trustees

Alan Anderson Chair of Trustees

30 January 2023

**FRIENDS OF THE LAZARUS HOME FOR
GIRLS IN BETHANY CIO**
Report of the Accountants to the Trustees
For The Year Ended 5 April 2022

In accordance with instructions given to me I have prepared the financial statements for the year ended 5th April 2022 without audit from the accounting records, and information, and explanations supplied to us of Lazarus Home for Girls in Bethany CIO. These financial statements have been prepared under the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) (including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland")

Ronald Joyce
Chartered Certified Accountant
18, Norham Road
Whitley Bay

Date: 30 January 2023

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO

Statement of Financial Activities For The Year Ended 5 April 2022

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2022	Total Funds 2021
		£	£	£	£
INCOMING RESOURCES					
Incoming Resources from generated funds:					
<i>Voluntary income:</i>					
Donations & grants	2(a)	5,138	3,958	9,096	9,039
<i>Activities for generating funds:</i>					
- Fundraising activities	2(b)	0	0	0	0
- Investment Income	2(c)	9	0	9	0
<i>Other Income:</i>					
Refund/Compensation for excess bank charges	2(d)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
			<u>3,958</u>		
TOTAL INCOMING RESOURCES		<u>5,147</u>	<u>8</u>	<u>9,105</u>	<u>9,039</u>
RESOURCES EXPENDED					
Costs of generating funds					
Costs of fundraising events	3(a)	0	0	0	0
Charitable activities	3(b)	0	0	0	0
Governance costs	3(c)	<u>867</u>	<u>0</u>	<u>867</u>	<u>2,164</u>
TOTAL RESOURCES EXPENDED		<u>867</u>	<u>0</u>	<u>867</u>	<u>2,164</u>
NET INCOMING / (OUTGOING) RESOURCES FOR THE YEAR		<u>4,280</u>	<u>3,958</u>	<u>8,238</u>	<u>6,875</u>
Reconciliation of funds					
Total funds brought forward from Charity to CIO		<u>272,456</u>	<u>965,505</u>	<u>1,237,961</u>	<u>1,231,086</u>
Total funds carried forward		<u>276,736</u>	<u>969,463</u>	<u>1,246,199</u>	<u>1,237,961</u>

**FRIENDS OF THE LAZARUS HOME FOR GIRLS IN
BETHANY CIO
Balance Sheet
As at 5 April 2022**

	Note	2022 £	2021 £
FIXED ASSETS			
Tangible fixed assets for use by the charity	5	1,234,132	1,209,087
Investment assets		<u>0</u>	<u>0</u>
		<u>1,234,132</u>	<u>1,209,087</u>
CURRENT ASSETS			
Debtors and prepayments		3,212	4,198
Cash at bank and in hand		<u>8,855</u>	<u>24,676</u>
		<u>12,067</u>	<u>28,874</u>
CURRENT LIABILITIES amounts falling due within one year		<u>0</u>	<u>0</u>
NET CURRENT ASSETS		<u>12,067</u>	<u>28,874</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,246,199</u>	<u>1,237,961</u>
FUNDS			
Unrestricted funds			
General funds		<u>276,736</u>	<u>272,456</u>
Restricted funds			
Building fund		<u>969,462</u>	<u>965,505</u>
Total funds		<u>1,246,199</u>	<u>1,237,961</u>

Signed as approved

Alan Anderson

Chair

Mrs Shirley Anderson

Treasurer

The notes 1 - 10 form part of these accounts

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO

Notes to the Financial Statements FOR THE YEAR ENDED 5 APRIL 2022

1. ACCOUNTING POLICIES

Basis of Accounting

The Friends Of The Lazarus Home For Girls In Bethany CIO is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared under the Charities Acts 2011, and in accordance UK GAAP “true and fair view” provisions. It is also the first year that they have been prepared under FRS 102 as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS 102)).

Fund accounting

The Friends maintained various types of funds as follows:

Restricted funds

Restricted funds represent donations and fundraising funds specifically raised for the building of the new home.

Unrestricted funds

Unrestricted funds represent unrestricted income that is expendable at the discretion of the trustees in the furtherance of support of the children and home in Bethany.

The accounts include all transactions, assets and liabilities for which the Friends is responsible in law.

Incoming resources

Planned giving receivable under Gift Aid is recognised only when received. Income tax recoverable on Gift Aided donations is recognised when the donation is recognised.

Grants and legacies

Grants and legacies will only be recognised when the Friends are notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt is confirmed.

Donations

Donations and all other receipts from fundraising (fetes, corporate events, and similar events) are reported gross and the related fundraising costs are reported in other expenditure.

Gifts in kind and donated goods and facilities

Donated facilities have been included at their estimated value and the corresponding expenditure included under the appropriate heading. Where there was no financial cost borne by another party for the provision of donated facilities (including donated services) then no income has been recognised.

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO

Notes to the Financial Statements (continued) FOR THE YEAR ENDED 5 APRIL 2022

1. ACCOUNTING POLICIES (continued)

Grants

Grants and donations are accounted for when paid over, if that award creates a binding obligation on the Friends.

Activities directly relating to the work of the Friends

Fixed Assets

Construction of the purpose built home has commenced in this year and therefore costs have been incurred and are shown under fixed assets. The building has not been completed and therefore there has been no depreciation cost incurred.

Other fixtures, fittings and office equipment

The Friends have no fixtures, fittings and office equipment.

Investments

The Friends has no investments other than funds held on deposit

Current Assets

Any material amounts owing to the Friends are shown as debtors and prepayments, in the current year this is made up solely of income tax recoverable under gift aid.

Cash in hand and on deposit is presented in the notes to the accounts.

2. INCOMING RESOURCES

	Unrestrict ed Funds £	Restrict ed Funds £	TOTAL	
			2022 £	2021 £
2(a) Voluntary income				
Gift Aid donations	10	1,005	1,015	1,057
Income tax recoverable	4,274	2,928	7,202	7,118
Sundry Donations (not Gift Aided)	0	0	0	0
Sponsorship	854	25	879	864
Legacies	0	0	0	0
	<u>5,138</u>	<u>3,958</u>	<u>9,096</u>	<u>9,039</u>
2(b) Fundraising activities				
Income from Events held	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2(c) Income from operating activities to generate funds				
Interest earned at bank	0	0	0	0
Interest received from HM				
Revenue and Customs	9	0	9	0
	<u>9</u>	<u>0</u>	<u>9</u>	<u>0</u>

**TOTAL INCOMING
RESOURCES**

5,147	3,958	9,105	9,039
-------	-------	-------	-------

**FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY
CIO****Notes to the Financial Statements (continued)
FOR THE YEAR ENDED 5 APRIL 2022****3. RESOURCES EXPENDED**

	Unrestric ted Funds £	Restrict ed Funds £	TOTAL 2022 £	2021 £
3(a) Costs of fundraising: Fetes, bazaars and other fund raising events	0	0	0	0
3(b) Charitable Activities Support Costs in Bethany	0	0	0	0
3(c) Governance Costs				
Printing and stationary	292	0	292	939
Bank charges	216	0	216	216
Telephone and internet	0	0	0	253
Travel and subsistence	0	0	0	0
Energy	0	0	0	541
Insurance	359	0	359	215
Legal Fees	0	0	0	0
Translation Fees	0	0	0	0
Trademark	0	0	0	0
TOTAL RESOURCES EXPENDED	867	0	867	2,164

4. STAFF COSTS

The Charity pays no salaries or wages to any UK officials or volunteers.

5. FIXED ASSETS

	£
Movements in the year:	
Market value - 6 April 2021	1,222,065
Purchase at cost less disposals at carrying value	12,067
Net gains and annual revaluation	0

Market value - 5 April 2022	1,234,132
-----------------------------	-----------

The Trustee's have decided that until the building has been fully completed the annual revaluation is not required.

**FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY
CIO
Notes to the Financial Statements (continued)
FOR THE YEAR ENDED 5 APRIL 2022**

6. ANALYSIS OF NET ASSETS BY FUND

	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £
Fixed Assets for charitable purposes				1,234,132
Investment Fixed Assets	264,669	969,463	0	12,067
Current Assets	12,067	0	0	0
Current Liabilities	0	0	0	1,246,199
Fund Balance	276,736	969,463	0	9

7. LIABILITIES: NONE

8. FUND DETAILS

The restricted funds comprise: solely for the purpose of the building of the new home, although cost of fund-raising activities related to the direct purpose of raising funds for the building are also included.

9. RELATED PARTY TRANSACTIONS

None

FRIENDS OF LAZARUS HOME FOR GIRLS IN BETHANY

England & Wales - Charity number 1163342

Accounts

**FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY
CIO
REGISTERED CHARITY 1163342
FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 5 APRIL 2021

**FRIENDS OF THE LAZARUS HOME FOR GIRLS IN
BETHANY CIO
REGISTERED CHARITY N0- 1163342
Contents of the Financial Statements
FOR THE YEAR ENDED 5 APRIL 2021**

	Page
Charity Information	1
Report of the Trustees'	2 - 4
Statement of Trustees' Responsibilities	5
Independent Accountants' Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 - 12

**FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY
CIO
REGISTERED CHARITY N0- 1163342
Charity Information
For The Year Ended 5 April 2021**

MEMBERSHIP

Friends of the Lazarus Home for Girls Committee and Trustees.

Chair: Alan Anderson

Trustees	Michael O'Hara Shirley Anderson Mr Ibrahim A Younan	Vice Chair Treasurer
----------	---	-------------------------

Other Officers:

Secretary	Mr Alan S. D. Anderson	Minute Secretary
Treasurer	Mrs Shirley Anderson	
Jerusalem Representative	Mr Ibrahim A Younan	

LEGAL STATUS

The Friends of the Lazarus Home for Girls in Bethany CIO has registration with the Charity Commission
Registration Number 1163342
Palestinian NGO registration QR-0200-F

REGISTERED OFFICE

70 Ambridge Way
Seaton Delaval
Whitley Bay
Tyne and Wear
NE25 0PY

BANKERS

Barclay's Bank PLC
Market Street
Newcastle upon Tyne

Co-operative Bank
P.O.Box 250
Delf House
Southway
Skelmersdale
WN8 6WT

ACCOUNTANTS

Ronald Joyce
Chartered Certified Accountant
18 Norham Road
Whitley Bay
Tyne & wear
NE26 2SD

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO

Report of the Trustees FOR THE YEAR ENDED 5 APRIL 2021

The trustees present their report and financial statements of the charity for the year ended 5 April 2019.

STRUCTURE, GOVERNANCE AND MANAGEMENT

ORGANISATION OF THE CHARITY

The Friends of the Lazarus Home for Girls is a UK Charitable Incorporated Organisation, registered as a CIO on 28th August 2015, which is operated by unpaid volunteers.

Each individual member either meets all running and personal costs or reclaims them and makes an equivalent gift aided donation to the charity.

It also operates to the original constitution as follows:

Objects: - The objects of the Friends are to establish or secure the establishment of a home or Homes for poor girls and families in need within a radius of 50 kilometres of Bethany in Jerusalem and to support the maintenance of such beneficiaries in the care of the home, without distinction race or political religious or other opinions.

The Friends of the Lazarus Home for Girls operates through Trustees and a committee of members, which operate to the charity commission's guidelines.

TRUSTEES

Details of all the Trustees who have served throughout the year are given on page 1.

RECRUITMENT AND TRAINING OF TRUSTEES

Trustees have been recruited from the commencement of the charity when registration as a UK Registered Charity was granted in April 1999, any changes to there number are reported on an annual basis on page 1.

Training:

The Trustees comply with the latest Trustees and Governance (The Essential Trustee) published the Charity Commission.

RISK MANAGEMENT

The Friends are responsible for the identification and management of all risks. Detailed examination of the risks is delegated to the Committee members, who work to identify risks and establish controls to mitigate them. A formal review of the risk management processes is undertaken annually.

OBJECTIVES AND ACTIVITIES

Sponsorship Scheme allows the Friends to assist with the construction costs of the new home through International payments.

Fundraising has allowed the Friends to meet the costs of the International payments.

Special Isolated funds from specific fundraising events go into the building fund project which is allowing the friends to construct in stages the new home as and when funds allow.

OBJECTIVES OF THE CHARITY

The charity's vision is providing a much-needed home with special educational medical and child development facilities which will provide access to health care, learning resources whilst providing a safe and secure home for 75 girls and staff. The charity reaches girls who are alienated from society's educational system. To date we have purchased the land and the shell of this 5-storey building is complete. To raise funds to help us to complete the internal finishes and provide a safe and loving home for these girls.

Many girls in Palestine have experienced nothing in their lives but fear, pain, hunger and loneliness. The decades of violence and upheaval have taken away from so many girls' safety and security. Families have been torn asunder, plunged into poverty, or destroyed. The children who survive are often forced to live by begging, sleep in the streets, or to live somewhere in circumstances no child should have to.

The scope of the "Friends" work is in the town of Bethany (Al-Azariah), which has a population of approx 36,000. Bethany is situated approx 7 Km East of Jerusalem. Bethany and surrounding areas suffer from high unemployment with a breakdown of local amenities. A 9-meter high wall partially encases Bethany, which restricts freedom of movement, employment, specialist medical care and educational access. At present there is only one ambulance to cover the total area of Bethany. Medical needs are based on private health schemes, which are only available to the more affluent villagers who are fortunate enough to be in permanent employment or have official documentation for movement.

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO

Report of the Trustees (continued) For The Year Ended 5 April 2021

Due to the economical situation there is a great shortfall of accommodation with special needs facilities for special needs and abandoned girls within and around the Bethany area. This much needed home with special educational medical and child development facilities will provide access to health care, learning resources whilst providing a safe, secure home for 75 girls and staff. The charity receives all girls without distinction.

The charity's projects will provide compulsory education and vocational training for girls. This will contribute to the development of their physical, intellectual, spiritual, aspirations and self-esteem. We aim to provide health care for girls and the community, especially targeting mother and children in child development and women's well-being and to support working women, by establishing a kindergarten, and women's networking employment programme. Providing consultants with a networking programme in specialised educational and e-learning resources, and a close working relationship with the Social Services. Achieve the sustainability and expansion of the charity's aims, which would also incorporate East Jerusalem and surrounding areas, which suffer from similar deprivation.

STRATEGIES TO ACHIEVE THIS YEAR'S OBJECTIVES

VOLUNTEERS

All members of the Friends are volunteers, DBS checks are in place. It is the intention of the Friends to hold their own DBS checks on an ongoing 3-year cycle. It will be a condition that all new members will need DBS clearance prior to becoming a member.

REVIEW OF ACHIEVEMENTS AND PERFORMANCE FOR THE YEAR

The Friends have met during the year plus virtual meetings.

Action plans have been discussed and decisions reached during the friends meetings.

Fundraising projects have also been discussed and decisions reached and minuted.

The charity has a website which gives the latest news.

An Annual Christmas card and bi-annual information newsletters have been sent to all supporters who have opted into the new (GDPR) General Data Protection Regulation which became law in May 2018. A copy of our policy can be found on the charity's website or by contacting the charity.

Trustees and Committee members accept invitations to give talks to churches and other groups about the current progress and problems encountered in working towards the Charities aim.

The Charity has now obtained Trade Mark Status.

FINANCIAL REVIEW

RESERVES POLICY

The charities reserves are isolated in the account for the building of the new home. These funds have been specifically raised for this purpose and are held until required by the architect as to when the building work progresses.

PRINCIPAL SOURCES OF FUNDING

Principal sources of funding are derived from the charity's grants, sponsorship scheme, and ongoing general fundraising projects.

Annual Church giving is also a source of funding.

Talks, to groups and churches also give rise to donations being made.

Beneficiary of legacies made from deceased supporters.

Gift Aid on line donations via Just Giving, post donations and legacies.

**FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY
CIO
Report of the Trustees (continued)
For The Year Ended 5 April 2021**

PLANS FOR FUTURE PERIODS

During the next year we plan to

- ☐ Utilise our new Jerusalem office and our representative to further advance International funding applications.
- ☐ Continue to encourage looking at exploring ways of increasing the interest and commitment of the supporters and churches and groups through talks, social events and other presentations through twitter and face book.
- ☐ Ongoing grant applications and general fundraising
- ☐ Further the building project as and when funds allow allowing the girls to be relocated and the projects to commence.

By order of the trustees

9 February 2022

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO

Statement of Trustees Responsibilities For The Year Ended 5 April 2021

The trustees are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and United Kingdom Generally Accepted Accounting Practice.

Law applicable to charities in England and Wales requires the trustees to prepare the financial statements for each financial year, which give a true and fair view of the state of affairs of the charity's financial activities during the year and of its financial position at the end of the year. In preparing these financial statements, the trustees are required to:

- ☐ Select suitable accounting policies and then apply them consistently;
- ☐ Observe the methods and principles in the Charities SORP (FRS 102);
- ☐ 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;
- ☐ Prepare the financial statements on a going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping accounting records that disclose with reasonable accuracy the financial position of the charity and which enable them to ascertain the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011. 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.

Signed on behalf of the trustees

Alan Anderson Chair of Trustees

9 February 2022

**FRIENDS OF THE LAZARUS HOME FOR
GIRLS IN BETHANY CIO**
Report of the Accountants to the Trustees
For The Year Ended 5 April 2021

In accordance with instructions given to me I have prepared the financial statements for the year ended 5th April 2020 without audit from the accounting records, and information, and explanations supplied to us of Lazarus Home for Girls in Bethany CIO. These financial statements have been prepared under the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) (including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland")

Ronald Joyce
Chartered Certified Accountant
18, Norham Road
Whitley Bay

Date: 9 February 2022

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO

Statement of Financial Activities For The Year Ended 5 April 2021

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2021	Total Funds 2020
		£	£	£	£
INCOMING RESOURCES					
Incoming Resources from generated funds:					
<i>Voluntary income:</i>					
Donations & grants	2(a)	6,657	2,382	9,039	12,350
<i>Activities for generating funds:</i>					
- Fundraising activities	2(b)	0	0	0	0
- Investment Income	2(c)	0	0	0	0
<i>Other Income:</i>					
Refund/Compensation for excess bank charges	2(d)	<u>0</u>	<u>0</u>	<u>0</u>	<u>5</u>
			<u>2,382</u>		
TOTAL INCOMING RESOURCES		<u>6,657</u>	<u>2</u>	<u>9,039</u>	<u>12,355</u>
RESOURCES EXPENDED					
Costs of generating funds					
Costs of fundraising events	3(a)	0	0	0	0
Charitable activities	3(b)	0	0	0	0
Governance costs	3(c)	<u>2,164</u>	<u>0</u>	<u>2,164</u>	<u>2,347</u>
TOTAL RESOURCES EXPENDED		<u>2,164</u>	<u>0</u>	<u>2,164</u>	<u>2,347</u>
NET INCOMING / (OUTGOING) RESOURCES FOR THE YEAR		<u>4,493</u>	<u>2,382</u>	<u>6,875</u>	<u>10,008</u>
Reconciliation of funds					
Total funds brought forward from Charity to CIO		<u>267,963</u>	<u>963,123</u>	<u>1,231,086</u>	<u>1,221,078</u>
Total funds carried forward		<u>272,456</u>	<u>965,505</u>	<u>1,237,961</u>	<u>1,231,086</u>

**FRIENDS OF THE LAZARUS HOME FOR GIRLS IN
BETHANY CIO
Balance Sheet
As at 5 April 2021**

	Note	2021 £	2020 £
FIXED ASSETS			
Tangible fixed assets for use by the charity	5	1,209,087	1,209,087
Investment assets		<u>0</u>	<u>0</u>
		1,209,087	1,209,087
CURRENT ASSETS			
Debtors and prepayments		4,198	2,970
Cash at bank and in hand		<u>24,676</u>	<u>19,029</u>
		28,874	21,999
CURRENT LIABILITIES amounts falling due within one year		<u>0</u>	<u>0</u>
NET CURRENT ASSETS		<u>28,874</u>	<u>21,999</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>1,237,961</u>	<u>1,231,086</u>
FUNDS			
Unrestricted funds			
General funds		<u>272,456</u>	<u>267,963</u>
Restricted funds			
Building fund		<u>965,505</u>	<u>963,123</u>
Total funds		<u>1,237,961</u>	<u>1,231,086</u>

Signed as approved

Alan Anderson

Chair

Mrs Shirley Anderson

Treasurer

The notes 1 - 10 form part of these accounts

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO

Notes to the Financial Statements FOR THE YEAR ENDED 5 APRIL 2021

1. ACCOUNTING POLICIES

Basis of Accounting

The Friends Of The Lazarus Home For Girls In Bethany CIO is a public benefit entity within the meaning of FRS 102. The financial statements have been prepared under the Charities Acts 2011, and in accordance UK GAAP “true and fair view” provisions. It is also the first year that they have been prepared under FRS 102 as the applicable accounting standards and the 2016 version of the Statement of Recommended Practice, Accounting and Reporting by Charities (SORP (FRS 102)).

Fund accounting

The Friends maintained various types of funds as follows:

Restricted funds

Restricted funds represent donations and fundraising funds specifically raised for the building of the new home.

Unrestricted funds

Unrestricted funds represent unrestricted income that is expendable at the discretion of the trustees in the furtherance of support of the children and home in Bethany.

The accounts include all transactions, assets and liabilities for which the Friends is responsible in law.

Incoming resources

Planned giving receivable under Gift Aid is recognised only when received. Income tax recoverable on Gift Aided donations is recognised when the donation is recognised.

Grants and legacies

Grants and legacies will only be recognised when the Friends are notified of its legal entitlement, the amount due is quantifiable and its ultimate receipt is confirmed.

Donations

Donations and all other receipts from fundraising (fetes, corporate events, and similar events) are reported gross and the related fundraising costs are reported in other expenditure.

Gifts in kind and donated goods and facilities

Donated facilities have been included at their estimated value and the corresponding expenditure included under the appropriate heading. Where there was no financial cost borne by another party for the provision of donated facilities (including donated services) then no income has been recognised.

FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY CIO

Notes to the Financial Statements (continued) FOR THE YEAR ENDED 5 APRIL 2021

1. ACCOUNTING POLICIES (continued)

Grants

Grants and donations are accounted for when paid over, if that award creates a binding obligation on the Friends.

Activities directly relating to the work of the Friends

Fixed Assets

Construction of the purpose built home has commenced in this year and therefore costs have been incurred and are shown under fixed assets. The building has not been completed and therefore there has been no depreciation cost incurred.

Other fixtures, fittings and office equipment

The Friends have no fixtures, fittings and office equipment.

Investments

The Friends has no investments other than funds held on deposit

Current Assets

Any material amounts owing to the Friends are shown as debtors and prepayments, in the current year this is made up solely of income tax recoverable under gift aid.

Cash in hand and on deposit is presented in the notes to the accounts.

2. INCOMING RESOURCES

	Unrestrict ed Funds £	Restrict ed Funds £	TOTAL 2021 £	2020 £
2(a) Voluntary income				
Gift Aid donations	0	1,057	1,057	5,524
Income tax recoverable	5,793	1,325	7,118	3,734
Sundry Donations (not Gift Aided)	0	0	0	2,288
Sponsorship	864	0	864	804
Legacies	0	0	0	0
	<u>6,657</u>	<u>2,382</u>	<u>9,039</u>	<u>12,350</u>
2(b) Fundraising activities				
Income from Events held	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
2(c) Income from operating activities to generate funds				
Interest earned at bank	0	0	0	0
Interest received from HM				
Revenue and Customs	0	0	0	5
	<u>0</u>	<u>0</u>	<u>0</u>	<u>5</u>

**TOTAL INCOMING
RESOURCES**

6,657	2,382	9,039	12,355
-------	-------	-------	--------

**FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY
CIO****Notes to the Financial Statements (continued)
FOR THE YEAR ENDED 5 APRIL 2021****3. RESOURCES EXPENDED**

	Unrestric ted Funds £	Restrict ed Funds £	TOTAL 2021 £	2020 £
3(a) Costs of fundraising: Fetes, bazaars and other fund raising events	0	0	0	0
	0	0	0	0
3(b) Charitable Activities Support Costs in Bethany	0	0	0	0
	0	0	0	0
3(c) Governance Costs				
Printing and stationary	939	0	939	721
Bank charges	216	0	216	216
Telephone and internet	253	0	253	246
Travel and subsistence	0	0	0	444
Energy	541	0	554	525
Insurance	215	0	215	195
Legal Fees	0	0	0	0
Translation Fees	0	0	0	0
Trademark	0	0	0	0
	2,164	0	2,164	2,347
TOTAL RESOURCES EXPENDED	2,164	0	2,164	2,347

4. STAFF COSTS

The Charity pays no salaries or wages to any UK officials or volunteers.

5. FIXED ASSETS

	£
Movements in the year:	
Market value - 6 April 2020	1,209,087
Purchase at cost less disposals at carrying value	0
Net gains and annual revaluation	0

Market value - 5 April 2021	1,209,08 7
-----------------------------	---------------

The Trustee's have decided that until the building has been fully completed the annual revaluation is not required.

**FRIENDS OF THE LAZARUS HOME FOR GIRLS IN BETHANY
CIO
Notes to the Financial Statements (continued)
FOR THE YEAR ENDED 5 APRIL 2021**

6. ANALYSIS OF NET ASSETS BY FUND

	Unrestric ted Funds £	Restrict ed Funds £	Endowme nt Funds £	Total £
Fixed Assets for charitable purposes			1,209,087	1,209,087
Investment Fixed Assets	243,582	965,505		
Current Assets	28,874	0	28,874	21,999
Current Liabilities	0	0	0	0
			1,237,961	1,231,087
Fund Balance	272,456	965,505		

7. LIABILITIES: NONE

8. FUND DETAILS

The restricted funds comprise: solely for the purpose of the building of the new home, although cost of fund-raising activities related to the direct purpose of raising funds for the building are also included.

9. RELATED PARTY TRANSACTIONS

None