

**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**

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**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