

**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**

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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 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 28<sup>th</sup> 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 5<sup>th</sup> 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 £
<b>INCOMING RESOURCES</b>					
<b>Incoming Resources from generated funds:</b>					
<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>
<b>TOTAL INCOMING RESOURCES</b>		<u>3,839</u>	<u>1,311</u>	<u>5,150</u>	<u>9,105</u>
<b>RESOURCES EXPENDED</b>					
<b>Costs of generating funds</b>					
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>
<b>TOTAL RESOURCES EXPENDED</b>		<u>265,715</u>	<u>969,463</u>	<u>1,235,178</u>	<u>867</u>
<b>NET INCOMING / (OUTGOING) RESOURCES FOR THE YEAR</b>		<u>(261,876)</u>	<u>(968,152)</u>	<u>(1,230,028)</u>	<u>8,238</u>
<b>Reconciliation of funds</b>					
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 £
<b>FIXED ASSETS</b>			
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>
<b>CURRENT ASSETS</b>			
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>
<b>CURRENT LIABILITIES</b> amounts falling due within one year		<u>0</u>	<u>0</u>
<b>NET CURRENT ASSETS</b>		<u>16,171</u>	<u>12,067</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>16,171</u>	<u>1,246,199</u>
<b>FUNDS</b>			
<b>Unrestricted funds</b>			
General funds		<u>14,860</u>	<u>276,736</u>
<b>Restricted funds</b>			
Building fund		<u>1,311</u>	<u>969,462</u>
<b>Total funds</b>		<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>
<b>TOTAL INCOMING RESOURCES</b>	<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
<b>TOTAL RESOURCES EXPENDED</b>	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