justice and hope for the forgotten

Amos Trust

Registered charity

Annual report and financial Statements

Year ended 31 March 2023

Charity number: 1164234

Amos Trust, Room 11 St Margaret's House, 15 Old Ford Road, Bethnal Green, London, E2 9PJ

Tel: +44 (0) 203 725 3493

Web: www.amostrust.org

Twitter: @amostrust

Facebook: Amos Trust

Instagram: amos_trust

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Reference and Administrative Information

Charity name:	Amos Trust	
Governing document:	Constitution of a Charitable Incorporated Organisation who's only voting members are its Charity Trustees dated 28 October 2014 and amended 02 November 2015	
Charity number:	1164234	
Date of registration:	03 November 2015	
Trustees serving during report period:	Robert Cohen	Chair
	Madeleine McGivern	Vice Chair
	Dan Beesley	Until 04/07/2022
	Richard Elliott	Until 20/03/2023
	Gemma Bell	
	Jane Walker	
	Robin Message	
	Matthew Carson	Treasurer
	Zena Kazeme	
	Azey Siddiqui	
	Ayla Lepine	
	Niul Dillon Hatcher	From 20/03/2023
	Ahmed Alnaouq	From 20/03/2023
Director:	Chris Rose	
Operational address:	Room 11 St Margaret's House 15 Old Ford Road Bethnal Green London E2 9PJ (From 01 April 2023)	
Independent Auditor:	Hazlewoods LLP Windsor House Bayshill Road Cheltenham GL50 3AT	

Report of the Trustees

The Trustees present their annual report together with the financial statements of the charity for the year ended 31st March 2023.

This report and the financial statements cover the year 01 April 2022 to 31 March 2023, the seventh year of the Charitable Incorporated Organisation (CIO) since taking over all the assets and liabilities of Amos Trust, registered charity 292592 (The Trust) on 01 April 2016.
The linking of The Trust with the CIO was formally approved by The Charity Commission for England and Wales on 05 August 2021 and the charity number of the Trust was amended to 1164234-1.

The reference and administrative information set out on page 1 forms part of this report.

The financial statements comply with the charity's constitution, the Charities Act 2011 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 01 January 2015). The financial statements have been prepared on an accrual's basis.

Objectives and activities

Amos Trust is a small, creative human rights organisation that:

- challenges injustice,
- builds hope,
- creates change,

with vibrant grassroots partners around the world

Amos Trust's objects are:

- The promotion of human rights.
- The prevention and relief of poverty.
- The promotion of sustainable development.
- The promotion of the Christian religion.

At Amos Trust we aim to achieve these objects by:

- Working alongside global partners, nurturing innovative local responses to poverty, oppression and conflict.
- Using vibrant and creative ways to raise awareness.
- Building supporters involvement through visits to partner projects, speaking tours and events.
- Campaigning for change, human rights and justice.

Amos Trust has three main areas of work:

- **Street Justice –** transforming the lives of girls and young women on the streets, so they can live free from abuse, with a specific focus on South Africa, Tanzania, Burundi and Southern India.
- **Palestine Justice –** campaigning for equal rights for Palestinians and an end to Israel's apartheid policies.
- **Climate Justice –** equipping local communities (in Nicaragua) and young women activists to develop sustainable responses to the impact of climate change.

Public benefit

We refer to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, we consider how planned activities will contribute to the aims and objectives that we have set.
As such, the Trustees are confident that Amos Trust has complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

Achievement and Performance

Strategic Development Overview

In 2021 we adopted a new three-year plan for Amos Trust.

Partnerships

- Review our Palestine partnerships.
- Build the sustainability of our street partners.
- Secure 5 years support for CEPAD Nicaragua and identify clear campaign activities to highlight and support their work.

Advocacy and Activism

- Identify, support and raise the voices of grassroots women leaders from the global south who are addressing the impact of climate change.
- Promote creative responses from Gaza that challenge dominant narratives and foster hope.
- Develop a three-fold approach to Palestine Justice advocacy, focussing on cultural resistance, promoting Palestinian identity & rights and creating facts on the ground.
- Disseminate the learning gathered and share the key issues identified through our On Her Terms project with young women whose lives revolve around the street.
- Maximise the impact of the Street Child Cricket World Cup in Chennai in 2023.

Travel

- Relaunch our supporter travel programme following on from the Pandemic in support of our charitable objectives.
- Maximise the return on travel while delivering the programme in the most sustainable manner. Alongside this we will develop Amos' replanting programme to mitigate carbon usage.

Organisational development & management

- Carefully manage the emergence from the Pandemic, the impact of Brexit on our work and the impact on working patterns.
- Restructure Trustee processes and procedures and how the Staff team operates to ensure appropriate levels of staffing and oversight are available to achieve our goals.
- Widen our reach and demographic to increase the participation, ownership and voice of young adults in the development and delivery of Amos' activities.

Targets for 2022-2023

For Amos Trust

- Reduce the level of unrestricted reserves in the short and medium term by:
    - Creating the new Climate Fellowship Pilot.
    - Developing On Location art project.
    - Safeguarding the long-term viability of our work in Gaza.
    - Relaunching Amos Travel programme with a new Home Rebuild.
    - Launching the Amos Trust Podcast.
    - Increasing the staff time available for Palestine Advocacy.
    - Reaching new younger activists and supporters.
    - Investing in the capacity for trust fundraising so as to diversify our income and increase support for partner projects.
- Decide the long-term future of Amos Trust's home at St Clements, Eastcheap.

For Street Justice

- Begin a process to identify and record the learning made during from the On Her Terms programme in collaboration with Consortium for Street Children.
- Invite the Founder of New Generation Burundi to the UK to meet supporters.
- Send the Director to attend the Qatar Street Child World Cup to support Amos partners New Generation Burundi, Cheka Sana Tanzania and Karunalaya.
- Begin a process to identify the campaign focus areas and resources needed to maximise the impact of Karunalaya hosting the 2023 Street Child Cricket World Cup in September 2023.

For Palestine Justice

- Formalise a new three-fold approach to Palestine Justice advocacy and education activities.
- Visit our partners and projects in Gaza at the earliest possible opportunity.
- Secure two years funding for the Al Ahli Hospital Breast Cancer screening programme.
- Establish the Gaza Sunbirds cycling project including securing 18 months of initial support.

For Climate Justice

- Celebrate CEPAD's 50th Anniversary.
    - Run a 50th anniversary appeal.
    - Take a small group to Nicaragua to join the anniversary celebrations.
- Launch the Climate Fellowship pilot project and evaluate its effectiveness.

Amos Trust – WE DO HOPE!

Charitable Activities 2022–2023

Street Justice

It is now 5 years since we launched On Her Terms, to address the shortage of programmes available for young women on the streets and the lack of understanding as to what is needed for them to be able to move on from street life.

Karunalaya
This year Karunalaya's work in Chennai India continued to have an impact for hundreds of girls and their families. Members of the Amos Trust team visited Karunalaya in September 2022 for a monitoring visit and to capture new footage and photography of their work. Karunalaya's education programmes on the street and in the fishing communities reached over 400 girls whose education is at risk, and they met nearly 200 children at Chennai's railway station.

The Niruthuda women's movement continues with 125 regular members, receiving training in legal rights and how to advocate with the police and within communities against gender-based violence. 29 girls stayed in Karunalaya's safe shelter this year. The building which has been assigned to Karunalaya to run their girls' shelter continues to cause difficulties for them with the local city corporation, but they continue to advocate for the right to operate and for appropriate adjustments to be made to the building.

In 2023 we will be exploring with Karunalaya how to secure the long-term future of their girls shelter.

Cheka Sana Tanzania
Cheka Sana recently completed the second year of its StreetBorn programme working with young mothers and girls at risk on the streets. Over the past two years, the programmes they run have supported 72 young mothers or girls at risk with one-to-one counselling sessions, help to access health services (including registering for a health card for themselves and their child) self-defence training, entrepreneurship and employability training, and start-up kits to help with their small businesses. 50 continue to actively engage with Cheka Sana's staff in their activities. Beyond StreetBorn, Cheka Sana have reached 495 girls and young women on the streets and in communities during 2022. We are planning to visit in October 2023 as we have successfully managed to secure funding for an extra year of support for the StreetBorn programme.

New Generation Burundi
New Generation worked with 423 children and young people this year (178 females, 245 males). A new tailored programme with young female domestic workers, grew to reach 54 participants regularly after starting with just 3 attendees. In July 2022, the Burundian government not only declared it illegal to beg in the downtown areas of cities, but also made it illegal for outreach workers to offer help to children and young people on the streets (for example providing food or care). This has made outreach a delicate issue for the staff, but New Generation's outreach team continued to provide support to children on the streets 2 days per week and at their centre 2 days per week.
The financial situation in Burundi, as in much of the world in 2022 caused significant challenges for New Generation, as inflation hit 21%. Staff changes on the senior team have also led to challenges in continuity of programmes. Due to the pandemic Amos has not been able to visit Burundi in person since early 2020, but we are planning a visit in October 2023.

uMthombo Street Children
uMthombo supported 325 children and young people (167 female, 158 male) living on the streets or in abandoned buildings in Durban South Africa this year, building relationships with them through outreach, offering essential support such as food parcels and, for those who wish to, working with them to find alternatives to living on the street. Of the 325, 267 were new cases to uMthombo during 2022. Their Independent Living Programme has supported an additional 8 young women to move away from the street during 2022 and more are in the process of preparing to move during the start of 2023.

Monisha's Story – Karunalaya

18-year-old Monisha wants to be in the police when she grows up. She lives in a small corrugated brightly painted shack with a hanging basket outside – sharing the space with her parents, brother and sister-in-law. Most of the family sleep outside on the street *'it is hard to sleep when strangers come and lie down next to you'* .

Monisha works hard at school recently achieving 499 out of 500 in her exams, working in her brother's rickshaw under the street lamps so she could see her work. She gets frustrated as she, like many other children in the Wall Tax Pavement Dwelling Community, is often late for school as the public toilets shared by 60 families do not open until 8am (having closed at 10 the night before) and they all need to use them before school starts at 8:30. For Monisha and the other girls things become even harder when they are menstruating and the toilets are closed all night. We visited Monisha in September 2022. The road she lives on is quieter than many we visited meaning she can practise cricket in the streets with her friends just outside her home. Monisha took part in the 2019 Street Child World Cup leading her team to victory at Lords. She told us how much cricket means to her, how it has changed the way people see her – both as a girl playing sport and as someone from the streets, how before people saw her brushing her teeth on the roadside and then they saw TV crews come to interview her, her face in the papers and their views changed.

'Cricket has changed my life completely. Because nobody respected us when we were living on the streets. But now, because of cricket, it has changed my life. Now people respect us. '

Monisha is very excited about the 2023 SCCWC coming to Chennai and hopes to take part again.

SCWC and SCCWC
In October 2022 three of our partner projects took part in the 2022 Street Child World Cup in Qatar in the run up to the FIFA World Cup. The tournament's reach has continued to grow and is far more than a celebration of football but also provides a global platform for street children's voices to be heard.

Cheka Sana used it as vehicle to build and develop local support for its work. New Generation used it as a vehicle to promote reconciliation between Tutis and Hutu, as the participants of their Street Child world Cup teams are often better known than members of their national team. Karunalaya meanwhile used it as a vehicle to challenge assumptions about girls from pavement dwelling communities of Chennai.

We are thrilled that Karunalaya will be hosting the 2023 Street Child Cricket World Cup in Chennai in September. Twenty-three teams from sixteen countries will come together for this tournament. Karunalaya won the inaugural tournament at Lords in 2023. We are working with them to ensure that they can make the most effective use of opportunities the tournament offers to bring about local change. They have decided to focus on gender-based violence. To increase awareness of it and of their programmes that address it and to encourage the police and other bodies to take it more seriously.

On Her Terms
We are also working with the international network Consortium for Street Children and our other partners to identify key learning from our On Her Terms programme. The next step will be to share this through a variety of different means and to try to ensure that projects all round the world feel confident and supported in developing work with girls on the streets. This alongside, securing ongoing funding will be a major feature of 2023 and 2024 as we will look to establish learning workshops in India and South Africa.

Palestine Justice

The situation in Palestine deteriorated during the reporting period. The year started with the killing of journalist Shireen Abu Akleh in Jenin - she was one of 204 Palestinians killed in 2022 by the Israeli Defence Forces. Fatalities on the West Bank were at the highest level for nearly 20 years. Alongside this, was an increase in the incidence of home demolitions in Jerusalem and Area C of the West Bank, increased levels of settler violence, increased disillusionment with the Palestinian authority, a rise in in young armed Palestinian groups and the re-election of Benjamin Netanyahu at the head of an extreme right wing Israeli coalition. This has left many Palestinians with acute feelings of despair and the evidence suggests a rapid decline in Palestinian's mental wellbeing inside Israel and on the Occupied West Bank, alongside ongoing trauma experienced by those living in Gaza.

Amos' response to this was to listen deeply to the threads that were emerging from our partners, friends, and contacts and to decide how we can best enable hope to be maintained and to develop. We have identified a threefold interwoven response focussing on culture, facts on the ground, and rights.

As we began to implement this new way of shaping and describing our Palestine Justice advocacy the implications of the UK Government's proscription of the entirety of Hamas (the ruling body in Gaza) as a terrorist organisation has necessitated us to seek extensive legal support to ensure we can continue to support partners there and further develop our work.

Celebrating and promoting Palestinian Culture

Culture is interwoven with identity and, at a time when the space for advocacy and awareness raising becomes more and more contested, the call from different Palestinian communities in West Bank, Gaza Israel and the diaspora is for us to do more to celebrate and promote their culture.

On Location
We launched On Location as an online Gallery of Gazan art in November 2021. Following the success of the gallery and the reactions to it, we were invited by the Greenbelt festival to create an exhibition based upon this and our films from Gaza for the 2022 festival. The exhibition was housed in Boughton House, and each session was fully booked with over 400 visitors.

In addition to this we established a joint exhibition with Banksy's Walled off Hotel in Bethlehem entitled Colours of Gaza, which included the work of 50 new and established artists. At the launch Sami Awad, founder of our partner Holy land Trust said "I cannot believe all the colour in Gaza, that there are so many artists there doing such remarkable work. All we see is when it is under attack and people are being killed - we never see this beauty and colour." The exhibition has nearly sold out of the art for sale and this has provided vital income to the featured artists.

We intend to launch a further gallery of eight Gazan Artists to mark the 75th anniversary of the Nakba in May 2023 and we are exploring the possibilities of establishing an exhibition of Gazan art in 2024 in the UK. 2023 is the 75th anniversary Palestinian Nakba (catastrophe) in which over 750,000 Palestinians were forced to flee their homes as refugees.

Performance
We were able to present a nationwide pre-Christmas Tour in December. We were delighted to be joined by members of We Are Not Numbers, a not-for-profit group from Gaza which supports and empowers young Gazans to share their stories of what life is like living under siege alongside British Palestinian poet Hannah Ahle. We also had performances by local musicians and choirs including the Commoners Choir in Leeds, the EAGA gospel choir in Leicester, a local Syrian Oud player in Durham. We were joined by Palestinian musician Faris Ishaq in Leeds, which was organised through Pal Arts and were particularly thrilled to be joined by a group of young Dabke Dancers from our partner Alrowwad Cultural Centre in Aida refugee camp Bethlehem, for our London and Bristol shows. They were due to be with us in 2021 but these plans had had to be shelved because of post covid travel problems. Some of the events moved from carol evenings to cafe-style events. We held 8 evening events with new locations in Durham and Liverpool. Daytime events with students were held in a number of locations.

Alrowwad faced further financial difficulties in 2022. They were unable to secure EU funding, due to a change in funding requirements. The pandemic resulted in a lack of visitors to Alrowwad, and they weren't able to visit other European partners, which further reduced their income. However, despite this, demand for their services continued to grow and they were able to further develop their programmes.

In 2023 we aim to increase our support for Alrowwad and to work more closely with UK Palestinian arts network Pal Arts who will be partnering with us for our 2023 Christmas Tour.

Taste of Palestine
Following an enforced Covid hiatus we were able to resume our highly successful Taste of Palestine trips, which continue to rapidly sell out. We are very much aware of the continued growth and interest in Palestinian cuisine and have appointed Sally Azzam to the Amos team to shape our response to this and to ensure that food and hospitality become even more of a feature of our Travel programme and UK based advocacy and education activities.

At the forefront of the growth in interest in Middle Eastern cuisine through their restaurants and cookbooks has been Ottolenghi. We were delighted that Yotam and the Ottolenghi team kindly agreed to resume hosting our annual fundraising dinner, which took place in May at Carousel in London. The evening had a particular focus on our work in Gaza, but we were also delighted to be joined by Dieudonne Nahimanah from New Generation Burundi. Not only does the dinner raise vital funds, it also enables us to introduce Amos' work to a new audience. We are particularly grateful to Yotam Ottolenghi, Sami Tamimi, Carousel Restaurant and Gemma Bell and Company for their incredible support of this event.

Facts on the ground

"If we don't build here this area will be taken. If we don't do everything we can to help people to stay on their land, then it will be gone forever."
HIRN

In April we resumed our home rebuilding programme just outside Aroub refugee camp between Bethlehem and Hebron, with a team of 28 UK volunteers. They worked alongside a team of local builders, the family whose home had been destroyed and neighbours from the camp to rebuild our **8th home** on the West Bank. **Holy Land Trust**, one of our partners, led on this programme, supported by another partner, **HIRN**.

Khalid's family home had been destroyed in December 2020 by the Israeli military and their contractors at the behest of the Civil Administration (the unit of the Israeli Army responsible for civic control of Area C of the West Bank). The Civil administration demolished the home as it was being built on Israeli designated State land. Throughout the 5-year build, the Administration had been monitoring the construction progress, but it was only as the new home approached completion that they acted. By this time the family had borrowed extensively to complete the build and were preparing to move in. The family had no way to start to rebuild. The person who had sold the land to Khalid gave some land further down the hillside which was not demarcated by Israel as state land (they were not aware that the first site was state land) and the decision was taken to rebuild.

We entered the rebuilding process knowing that this project would need more investment than our previous rebuilds. This was due to the logistical difficulties associated with the site, the lingering effects of the pandemic, significant rises in the costs of building materials, the weakness of the pound and the project taking place during Ramadan. Despite these exceptional circumstances, we felt that proceeding with the rebuild was the right decision but have decided to take the rebuilding programme forward in a new direction from April 2024.

JCB
Machines manufactured by UK company JCB are frequently used in home demolitions in the Occupied West Bank and East Jerusalem. In response, we have been working with a group of organisations to encourage JCB to meet its legal and moral duty to ensure that its equipment is not used in human rights abuses. In 2022 we worked with the Big Ride for Palestine to carry out a ride to raise awareness and protest against their hosting of the Legends golf tour.

HIRN were involved in a wide range of practical responses to the desperate challenges faced by people living in the southern half of the West Bank throughout 2022. They particularly work with communities in Hebron and the South Hebron hills. HIRN runs a highly responsive programme and, much like our work in Nicaragua, believes that local communities are best able to identify their own needs. HIRN provides rapid response to these communities' requests, whether that be school premises, transport requirements, replanting trees, or home renovations.

The focus of our 2023 Christmas appeal will be our home and community rebuilding programme, especially focussing on drawing younger participants into this programme. We anticipate that another of our partners **Wi'am** will be a beneficiary of this activity. Wi'am is located next to the Separation Wall in Bethlehem beside one of three barriers that lie across the old Hebron - Jerusalem Road. The garden is one of a very limited number of green spaces in the area and plays host to their work with children, young people, and women. We are supporting them to maximise the use of this land as it has such an important practical and symbolic significance.

Youth training and entrepreneurship in Gaza
Our long-term partners **NECC** had a successful year delivering their youth training and psychosocial support programmes, which Amos Trust supports.
The programmes equip young Gazans with skills that enable them to earn a living. Many of the programme beneficiaries are extremely qualified and well-educated but lack employment opportunities (the youth graduate unemployment rate is over 70%). NECC run vocational training courses in carpentry, air-conditioning repair, welding, as well as IT, tailoring and graphic design. The graphic design programme is specifically for young women in Gaza, many of whom are mothers, because it enables them to work from home, earning an income remotely whilst managing their caring responsibilities. This year 448 young people received vocational training from NECC. 106 young people either graduated from the programme or were placed in ongoing work placements for on-the-job training.

Amos Trust also supports NECC's psychosocial support programme offering counselling, group sessions and one-to-one support to children and mothers in Gaza at their family care centres. This year, 3,119 mothers, 1,467 school-age children and 841 kindergarten children received psychosocial support from NECC.

Promoting rights

We visited **Al Ahli Hospital** (and our other Gazan partners) in May 2022 for the first time since before the pandemic. In 2022-23 the primary focus for our rights work was the Al Ahli's breast cancer screening programme for women in Gaza. Survival rates for women are three times worse than in the UK and those inside Israel and the West Bank. This is due to several factors:

- Societal stereotypes, Gaza is in many ways a traditional society where Breast cancer is poorly understood, and women can find themselves isolated and rejected if diagnosed.
- Unemployment rates in Gaza are over 40% and over 70% of families are dependent on food aid. Many homes are heavily indebted and rely on the women of the family working as their husbands cannot find work, and therefore women often won't seek treatment if they suspect that they have a lump.
- The Shortage of chemotherapy drugs and the lack of radiotherapy in Gaza. Radio isotopes needed for radiotherapy are not allowed into Gaza. If women need radiotherapy, they will have to travel alone to East Jerusalem or other West Bank cities for treatment and stay there through the treatment programme. This travel is often delayed or denied by the Israeli authorities.

Early identification is therefore essential. It is essential to challenge stereotypes (undertaken by former patients), to train women on how to self-examine and to provide mammograms for women over 40 and those who suspect a lump. Amos' annual support allows:

- 5,000 women a year to be educated on the importance of self-examination and early diagnosis.
- 3,000 women over 40 to be screened, a quarter of whom required further investigations and 8% then required treatment.

100 women who received treatment for breast cancer received psychosocial support and education on self-care through Heart, Mind and Body group Clinics. A new agreement between Al Ahli and the August Victoria hospital in Jerusalem will address some of the shortages of chemotherapy drugs.

We Are Not Numbers
Our most recent Gazan partner is We Are Not Numbers (WANN), a youth journalism programme in Gaza that seeks to enable young people to know that they have the right to be heard, that they have a voice (which needs crafting and training) and that the international community wants to hear it. We are delighted that as well as supporting their training programme we are also able to work together on specific projects chosen by the young people such as a thirty-minute film created on Gazan wedding delicacy Summaqya. We were particularly pleased that our Christmas Appeal not only secured essential funds for Al Ahli Hospital and NECC but also for WANN.

Gaza Sunbirds
We first met cyclist Alaa al-Dali on a webinar in 2020 when he told us how he had lost his leg in the Great March of Return and told us about his determination to set up a paracycling team in Gaza. We have supported a group of enthusiastic young volunteers and Italian organisation ACS to establish the team. They have had to overcome numerous hurdles and are facing fresh challenges, but the team now train daily on newer equipment and have physio, dietary and medical support. The Team has been registered with the UCI, cycling's international federation, but they have so far not been able to take up the international invitations that have been made to them. Each time they are unable to travel is due to different factors whether these be internal Palestinian politics, Israeli restrictions or host countries refusing visas.

Our goals are to enable the Gaza Sunbirds to, bed down their programmes, increase the number of participants, represent Palestine in international tournaments and enable the young group of supporters to establish Sunbirds International as an independent organisation.

Achievement of these goals will help the Sunbirds to realise the sporting goals that they were so cruelly denied. We are particularly grateful for The Big Ride for Palestine for supporting and advocating for the Sunbirds.

Run The Wall and the Bethlehem Marathon
2022 was the third year we have put on Run The Wall in partnership with the Palestinian Right to Movement network as a very simple act of global solidarity to coincide with the Bethlehem Marathon, when up to 10,000 take to the streets of Bethlehem to run.

We had nearly 500 runners taking part from over 23 countries in 2022. Each one running or walking 7.5 km to mark 75 years since the Palestinian Nakba and sharing their stories online. In addition to this, 21 Team Amos runners took part in the Bethlehem Marathon raising £17,000 towards our Bethlehem based partners work and our UK advocacy and education activities.

We aim to continue to help people participate in the Bethlehem Marathon and to develop Run The Wall so that for each person running in Bethlehem, another will be running somewhere else around the world in solidarity.

We believe our most effective awareness raising and campaign activity is to take people to Palestine. In addition to the Home rebuild, Marathon and Taste of Palestine trip we also resumed our Palestine experience tours, with 34 participants in May and in November we completed the second southern half of the Palestine Heritage trail with a group of 35 walkers. This was the first group to complete the walk since the outbreak of Covid and while much of the regular tourism to Israel has quickly resumed, alternative tourism such as this has been far slower to pick up.

Climate Justice

Our climate justice campaign seeks to support women led projects in the Global South. This is led by our flagship partnership with CEPAD in Nicaragua. We were able to take a small group of committed supporters to visit Nicaragua in February to join in with the celebrations and to see the programmes on the ground.

This year CEPAD celebrated their 50th anniversary. They were set up in the aftermath of the 1972 earthquake that destroyed Managua and have since grown and developed their work, steering their way through dictatorships, revolution, civil war, trade embargoes and now climate change.

Last year they made rapid progress in the 7 communities that we support in Teustepe, located in Nicaragua's dry corridor. These are part of a 5-year programme to develop community leadership, women's empowerment, and climate adaptation. The cycle was launched in 2021 and, as it approaches its third year it is clear to see the progress made as we visited different communities and heard from them.

The programmes in Teustepe include women's entrepreneurship and microloan programmes In addition, farmers have been taught how to capture and preserve water, how to irrigate land, how to grow new crops and store seeds and how to make organic pesticides and fertilisers that increase the organic content of the soil.

However, it is the establishment of community leadership and training and equipping of these leaders to work for the good of the community that stands out most. At the start of 2022 none of these villages had access to electricity, now six of the seven do. To achieve this, it was essential that the road access to the villages was improved. The only thing that prevents this from happening in the 7th community is the road repairs and it has now been agreed that if the village raise funds for this and carry out the work, CEPAD will provide electricity poles and the Municipal council will connect the electricity.

The result of this is that each of the six communities have now been able to install their own water pump, and with pipes and hoses supplied by CEPAD they are able to connect the whole of each village to a water source. This allows the new farming techniques to be put into practice and for women and children to have the time to pursue their own business or their schoolwork, as opposed to carrying water for miles each day.

However, it is far from plain sailing: for the last 4 years the dominant weather pattern has been La Niña, which is wetter and colder than its cousin El Niño. La Niña has led to unseasonable rainfall - destroying crops such as mango and avocado and to 2 hurricanes in the last year for the villages of Teustepe. CEPAD led an emergency appeal to provide new roofing for homes who lost theirs in the hurricanes and seeds for replanting, as well as emergency supplies. However, La Niña is about to end and El Niño is likely to bring long periods of drought followed by short periods of unseasonal deluge and record temperatures. While our 'Water for Life' campaign has focussed on water purification and clean water (filters will be even more essential) the priority for 2023 will be to support water capturing in these communities as they prepare for a change in weather patterns.

Petronas' Story
Petronas is a participant in CEPAD's programme in San Diego community, Teustepe. She is on the women's empowerment programme and took out a microloan as part of this programme to allow her to make and sell pastries to the community. The women's empowerment programme was not planning on giving out micro loans until the 3rd year, so that the participants would have time to be trained and to develop their business model but, following the hurricanes in 2020, CEPAD realised that they needed to move these up the schedule to support the communities. They released microloans of up to $120 to women from the communities. The women receive training in how to set up their own business, how to manage money, how to understand their market and how to reinvest in their business. While the profits from Petronas' business sound small, 200 – 500 Cordobas (£5 -£13 a time), they have transformed her life and the life of the family. She has reinvested much of this money and bakes every other day.

Petronas also organises those working on a piece of land owned by a few families near the village centre. This land was used for rough grazing as it was impossible to water it consistently enough. But the gravity fed drip irrigation piping provided by CEPAD has allowed them to start to use this land for a wide variety of new crops. The families started on a quarter of the land which they were able to fence in with chicken wire, supported by CEPAD, who also provided seeds, training, and manuals for how to farm the land.

Climate Fellowship

In May 2022 we launched our Climate Fellowship Pilot Programme with six participants from the Philippines, Madagascar, Nigeria, India, Namibia, and Uganda. The Climate Fellowship is designed to identify and equip young female climate activists with a small grant to carry out work with women and girls in communities most affected by the climate crisis, as well as learn from each other and share their expertise. Activities carried out by the participants include empowering women farmers with organic fertiliser, training more young female activists in a multiplier programme, supporting women to protect the shea nut tree and be economically empowered by making shea butter, amongst other activities. The Fellowship's progress was delayed by six months due to unforeseeable circumstances and has as such been extended by six months before a new cohort is recruited.

Disha Ravi represented the Fellowship as one of the contributors to Amos Trust's new Podcast – We do Hope. Eight episodes were released in July 2022. Other Episodes included We Are not Numbers, the Big Ride for Palestine, Noor Murad from Ottolenghi and Amos Trustee and poet Zena Kazeme.

In addition to the above activities the Trust decided to vacate its home for 10 years St Clement Eastcheap at the end of the financial year. We are deeply grateful for the Diocese of London support throughout this period.

Targets for 2023-2024

Street Justice

- Ensure that Karunalaya's hosting of the Street Child Cricket World Cup in September 2023 will have the greatest long-term impact on their work and their campaign to address gender-based violence in Chennai's pavement dwelling communities.
- Invite Mpendulo Nyembe from UMthombo Street Children South Africa to the UK in May 2023 to reinvigorate UK support, share learning from their successful work with young women and identify shared goals for the next 2 years.
- Amos Director Chris Rose to visit partner projects New Generation Burundi and Cheka Sana Tanzania for the first time since the end of the Pandemic in November 2024. The aims of the Monitoring and Evaluation visit are:
    - To understand how the impact of the economic crisis in Burundi has impacted upon New Generation and how Amos should respond.
    - To evaluate how Cheka Sana can build upon the success of the first two years of their Street Born project and Amos' ongoing role in this.

Palestine Justice

- Launch the second On Location online gallery of Gazan artists in May 2023 and begin to explore a physical exhibition of Gaza art in the UK in 2024-25.
- Focus on home demolitions, rebuilding projects and related campaigns.
- As the political situation deteriorates on the West Bank, take the steps necessary to safeguard the homes Amos has already rebuilt, raise awareness of home demolitions, campaign against complicit companies and secure the support required to undertake further rebuilding projects in 2024.
- Build on the success of Run The Wall by increasing the number of runners taking part in March 2023, the number of countries participating and links to Palestine.
- Present the case, together with a coalition of nearly 70 civil society organisations, why the proposed legislation to prevent public bodies from being influenced by political or moral disapproval of foreign states when taking economic decisions should be challenged.

Climate Justice

- CEPAD Nicaragua – respond to the impact of the change in weather patterns from La Nina to El Nino on their work with 7 communities Amos support in Teustepe and bring forward support for water conservation.
- Complete the Climate Fellowship pilot year and an evaluation. Secure the support to build upon its success with a fresh intake in the autumn of 2023.

Financial Review

Summary for the year

The 2022-2023 financial year saw a return to a more normal flow of charitable activities being delivered following the disruption caused by the Coronavirus pandemic in the 2020-2021 and 2021-2022 financial years.

The success of our fundraising appeals during the last two years coupled with the restrictions on our activities imposed by the pandemic meant that we entered 2022-2023 with much higher levels of reserves than expected. This set the Trustees and staff the challenge to plan activities for the year in the uncertain world that was emerging from the pandemic and seek, at the same time, to prudently reduce the levels of reserves held.

A deficit budget was agreed which focused investment in the following areas to draw down the level of reserves in a managed and sustainable way.

- Investment in our Climate Justice area of work. Particularly the trial of a new initiative called the Climate Fellowship, funding small climate resilience and advocacy projects lead by young female climate activists from the Global South. This also entailed increasing the staff capacity dedicated to this area.
- Investment in our home rebuilding project in the West Bank in April 2022. The trip was planned for 2020 and activity delivery costs were much increased due to the effects of the pandemic, the war in Ukraine and exchange rate volatility.
- Investment in our partnerships with 2-year grant funding plans being agreed with each partner.
- Investment in our supporter trips to Palestine. We were able to relaunch our trips for participants whose planned trips were cancelled during the pandemic. We held participant costs at the levels set for the cancelled trips and therefore covered increased activity delivery costs and exchange rate volatility from Amos funds.
- Investment in a new staff structure with new salary scales. Agreed by the trustees following a thorough benchmarking exercise.
- Investment in the staff fundraising and community engagement team to increase capacity in this area.
- Investment in a consultant to build capacity for raising funds from grant and trust funding organisations.

Year-end figures:

- The end of the financial year saw a deficit of £193,614. This figure is 11% higher than the target deficit set in the budget for the year.
- Income remained strong at £1,061,063, 7% above the budget target and a 3% increase on 2021-2022 income.
- Expenditure for the year was £1,254,677, 7.5% above the budget target and a 30% increase on 2021-2022 expenditure.

Detailed breakdowns of these figures are shown in the financial statements.

On top of the planned drawdown of funds in the year, there is one additional significant factor that contributed to the higher than planned deficit figure.

- Unplanned legal costs of around £30K to bring our risk monitoring and financial controls systems up-to-date, particularly concerning our partnerships with organisations based in Gaza.

The 2023-2024 financial year begins with Amos Trust maintaining a strong financial position. This will enable us to continue to plan with confidence, adapt as necessary to changing economic situations, continue to offer substantial support to our partners and carefully manage our resources through no doubt challenging times to come. The Trustees remain committed to drawing down the level of unrestricted reserves in the short and medium term by developing multi-year sustainable funding plans for our partnerships and designating unrestricted funds for new activities and programmes.

The Trustees and staff team work hard to ensure the on-going viability of Amos Trust, carefully managing its finances in a difficult economic climate, and putting into place whatever steps are necessary to ensure Amos Trust is a going concern moving forward.

Financial outcome and funds 2022-2023

Surplus/(Deficit) of funds

	2022-2023	2021-2022
Total Income	£1,061,063	£1,029,909
Total Expenditure	(£1,254,677)	(£962,999)
Surplus / (Deficit)	(£193,614)	£66,910

Notes:

- Total income increased by 3% in the year.
- Total expenditure increased by 30% in the year.
- The deficit in the year was 11% higher than anticipated in the budget.

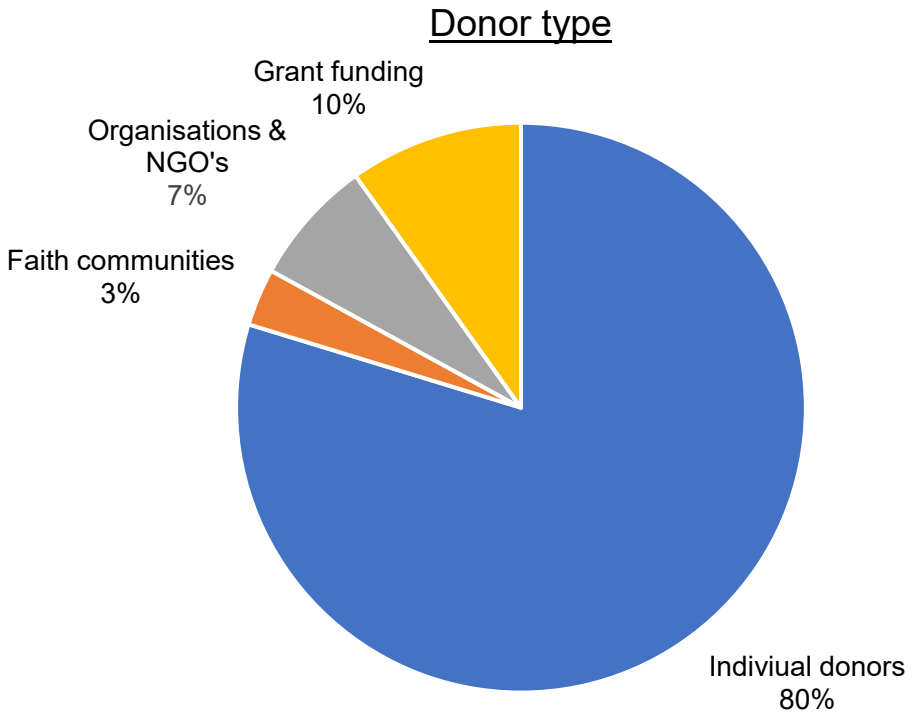
Unrestricted, designated, and restricted funds:

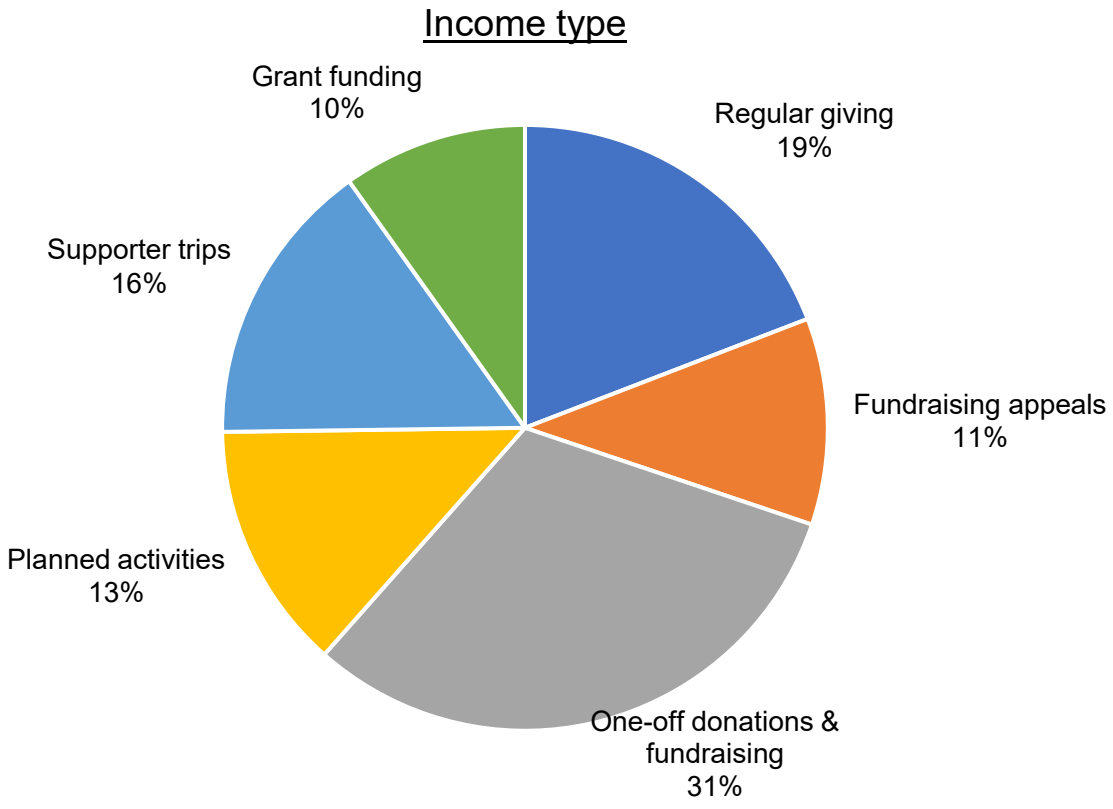
2022-2023 year-end			2021-2022 year-end		
Unrestricted	Designated	Restricted	Unrestricted	Designated	Restricted
£255,264	£299,035	£110,858	£474,242	£328,720	£55,509

Restricted funds carried forward at year end.

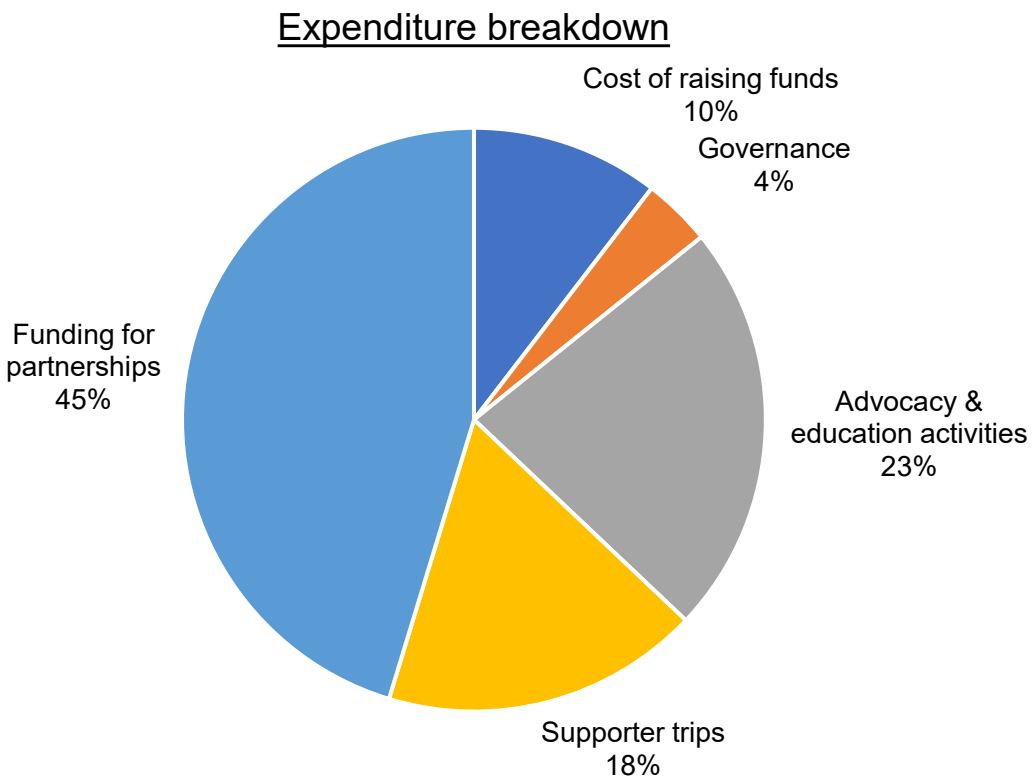
Activity or Partner	Amount c/f	Notes
Travel Bursary fund	£10,750	Fund created to grant bursaries to young people to visit Amos partners. Plan to begin to use in 2024-2025.
Palestine Justice	£33,113	Funding for specific advocacy & education activities for ongoing delivery.
Karunalaya, India	£20,797	Funding for programmes for Women & Girls.
New Generation Burundi	£7,500	Funding for programmes for Women & Girls.
HIRN, Hebron	£28,698	Ongoing funding for small humanitarian, development and resilience building projects.
NECC, Gaza	£5,000	Funding for youth vocational training programme.
CEPAD, Nicaragua	£5,000	Funding for community development and climate resilience programmes in Teustepe region.
Total funds carried forward	**£110,858**	

Income Sources 2022-2023





Expenditure Areas 2022-2023



Financial procedures

The full details of financial processes, monitoring and controls is laid out in Amos Trust's organisational financial controls manual which is reviewed and updated annually.

The aims of internal financial controls are:

- to protect the charity's assets.
- to identify and manage the risk of conflicts of interest, loss, waste, bribery, theft or fraud.
- to ensure that financial reporting is robust and of sufficient quality.
- to ensure that the trustees comply with charity law and regulation relating to finance.

The manual outlines detailed procedures for the following areas:

- Keeping financial records
- Handling cash & anonymous donations
- Payments & authorisations
- Payments to partners
- Monitoring end use of funds
- Reporting and monitoring structures and timelines
- External audit

The Trustees are mindful of their responsibilities in these areas and refer to the latest available guidance from The Charity Commission and other sources.

Allocation of donations to funds

The wide range of activities and partnerships delivered by Amos Trust mean that identifying the correct fund type and designation for income received is critical to the delivery of our charitable objectives.

The following table defines the fund types and designations currently in use which are reflected in the fund balances section of the financial statements and the Amos Trust reserves policy:

Fund name	Fund type	Description
Unrestricted funds (no donor preference)	Free reserves	Donations and income received where no preference has been given for the use of funds.
Unrestricted funds (with donor preference)	Free reserves	Donations received where the donor has expressed a preference for the use of funds. These donations may, in certain circumstances, be allocated to other areas at the discretion of the trustees or their delegated staff. Donor preferences are honoured wherever possible.
Resilience and recovery reserves fund	Designated reserves	Reserves held to mitigate risks such as • Significant reductions in income received. • Delays in the receipt of expected income. • Unexpected or higher than expected expenditure. • Unexpected changes to the regulatory environment.
Partner sustainability reserves fund	Designated reserves	Reserves held to maintain a level of funds for our partnerships that will enable us to meet the commitments in our partnership agreements within the constraints of our fundraising strategy.
Special projects fund	Designated reserves	Reserves held to enable Amos Trust to respond to opportunities and situations that arise to fund projects or partnerships before specific funding streams are available.
Restricted funds	Restricted	Donations received that can only be used for restricted purposes within the charitable objects. Restrictions arise when specified by the donor.

The way funds are designated and described has been updated since the Trustees annual report and financial statements were published for the 2021-2022 financial year. The comparative figures for 2021-2022 in the financial statements have therefore been recalculated to reflect the updated designations.

Movement in funds

Fund	Type	01/04/22 £	Income £	Expenditure £	Transfers £	31/03/23 £	Movement £
Unrestricted (no preference)	Free reserves	237,732	194,932	(241,633)	(69,224)	121,807	(115,925)
Unrestricted (with preference)	Free reserves	236,510	606,356	(796,661)	87,252	133,457	(103,053)
Resilience and recovery fund	Designated reserves	194,000	-	-	-	194,000	-
Partner sustainability fund	Designated reserves	114,720	-	-	(29,685)	85,035	(29,685)
Special Projects fund	Designated reserves	20,000	-	(11,657)	11,657	20,000	-
Restricted funds	Restricted	55,809	259,775	(204,726)	-	110,858	55,049
Total Funds		**858,771**	**1,061,063**	**(1,254,677)**	**-**	**665,157**	**(193,614)**

A more detailed breakdown of the movement of funds, can be seen in note 18 to the financial statements.

Reserves Policy

The Trustees are committed to enabling Amos Trust to deliver its charitable objectives in a prudent and sustainable manner. The aim of this reserves policy is to identify and quantify funds to be held to mitigate risks and enable the delivery of our projects and partnerships in a sustainable manner whilst ensuring that any funds held above the levels identified in the policy are quickly released in furtherance of Amos Trust's charitable objectives.

With this in mind, the Trustees have created the following designated reserves funds.

- Resilience and recovery fund
- Partnership sustainability fund
- Special project fund

Resilience and recovery fund
This fund is to mitigate the following risks identified by the Trustees.

- Significant reductions in income received.
- Delays in the receipt of expected income.
- Unexpected or higher than expected expenditure.
- Unexpected changes to the regulatory environment.

Fund calculation:
Six months of the core expenditure required to operate the charity. This timeframe will enable us to source additional or consolidate existing income streams and/or reduce planned expenditure while continuing to operate.
Fund balance at year end was £194,000 against a budget target of £194,000.

Reserves Policy (cont.)

Partnership sustainability fund
Amos Trust is committed to developing sustainable partnerships with the organisations we support around the world. We agree partnership agreements with our partners based on mutually agreed project goals and monitoring & evaluation processes. Wherever possible we make these agreements for two years to allow our partners the time and security to develop and deliver the projects we are helping to fund.
From a fundraising perspective, our experience tells us that our supporter base responds best to, at most, three major fundraising campaigns per year and that these are best limited to specific projects and partnerships. Our fundraising capacity is based on the delivery of this pattern.
This means that we need to hold a level of designated funds for our partnerships that will enable us to meet the commitments in our partnership agreements within the constraints of the proven effectiveness and capacity limitations of our fundraising strategy.
Fund calculation:
Six months funding of all agreed partnership agreements. This timeframe will enable us to source alternative funding streams and/or reduce our partnership funding commitments. The calculation will be made using partner fund balances made up of unrestricted funds (with preference) income.
Fund balance at year end was £85,035 against a budget target of £102,500.

Special project fund
This fund is to enable Amos Trust to respond to opportunities and situations that arise to fund projects or partnerships before specific funding streams are available.
Fund calculation:
Trustees must approve specific projects meeting these criteria in advance of commencement.
Fund balance at year end was £20,000 against a budget target of £20,000.

Review
- The policy will be reviewed annually to correspond with budget planning.

The levels of funds held compared to the target levels of reserves will be monitored through the year and will be reported in the quarterly management accounts with significant variances highlighted.

Structure, Governance and Management

Organisational structure

The Trustees are responsible for administering the charity and meet at least four times a year to agree strategic and policy matters and to review the operational performance of the charity. There are sub-committees covering Finance and Risk, Communications, Fundraising & HR made up of Trustees and staff that meet regularly to provide, oversight and strategic input to these areas. The sub-committees report to the main Trustee meetings where all decisions are made.

The day-to-day management of the charity, strategically and operationally, is the responsibility of the Director, Chris Rose. The Director manages all members of staff.

The staff team as of 31 March 2023 consisted of:

Name	Role	Working time
Chris Rose	Director	Full-time
Katie Hagley	Head of Community Engagement	4 days per week
Nive Hall	Head of Operations & Finance	Full-time
Karin Joseph	Head of Partnerships & Gender	Full-time
Nick Welsh	Head of Communications	Full-time
Jill Howard-Gunasekera	Administration & Travel	4 days per week
Sally Azzam	Community Engagement - Palestine	1 day per week
Megan Williams	Community Engagement	4.5 days per week

Trustee remuneration

All Trustees give of their time freely and no Trustee received remuneration in the year. Details of Trustee expenses are disclosed in note 9 to the financial statements.

Pay policy

Staff pay differentials are related to skill levels required, workload, responsibilities, qualifications and external labour market forces. Pay reviews are undertaken annually and take account of the following factors:

- The financial position and outlook of the charity
- The National minimum wage and the Living wage
- Levels of responsibility and not-for-profit sector salary benchmarking.

Related parties

All related party connections and transactions between the Trustees or senior management and the charity must be disclosed to the Trustee board in the same way as any other contractual relationship with a related party. Related party transactions are disclosed in note 19 to the financial statements.

Conflicts of Interest

There is a conflicts of interest policy and a register of interests in place. All Trustees and senior staff are required to update any conflicts of interest annually. Trustees and staff attending Trustee meetings are required to advise the chair of any potential conflicts of interest concerning agenda items.

Risk management

The Trustees have a risk management strategy which comprises:

- A quarterly review of the principal risks and uncertainties that Amos Trust faces via a risk register.
- The delivery of policies, systems, and procedures to mitigate those risks identified in the quarterly reviews.
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.
- An ongoing policy of producing specific risk assessments for events and programme activities.

This work has identified that financial sustainability is the major financial risk for Amos Trust. A key element in the management of financial risk is a regular review of available liquid funds to settle debts and planned expenditure items as they fall due, regular liaison with the bank, and active management of trade debtors and creditors balances as well as regularly reclaiming Gift Aid due to ensure sufficient working capital for the charity. Regular oversight of financial information and procedures is also necessary to identify potential problems before they become critical and to guard against fraud or error.

Attention has also been focussed on non-financial risks arising from fire, health and safety, security of premises and detailed specific risk management for events and supporter trips. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff working in these operational areas.

The Trustee's responsibilities in relation to the financial statement

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

Law applicable to charities requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the situation of the charity at the balance sheet date and of its income and expenditure for that financial year. In preparing those financial statements, the Trustees should follow best practice and are required to:

- Select suitable accounting policies and apply them consistently.
- Observe the methods and principles of the Charity SORP.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements.
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue on that basis.

The Trustees are responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to ensure that the financial statements comply with the Charities Act 2011. They 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.

Approved by order of the board of Trustees and signed on its behalf by

Robert Cohen
Chair of Trustees
Date: 30 August 2023

Matthew R Carson
Trustee & Treasurer
Date: 30 August 2023

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF AMOS TRUST CHARITABLE INCORPORATED ORGANISATION

Opinion

We have audited the financial statements of Amos Trust Charitable Incorporated Organisation (the 'charity') for the period ended 31 March 2023 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as of 31 March 2023 and of its incoming resources and application of resources for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF AMOS TRUST CHARITABLE INCORPORATED ORGANISATION (CONT.)

Matters on which we are required to report by exception
We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees
As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements
We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

Use of our report
This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its Trustees, as a body, for our audit work, for this report, or for the opinions we have formed.

Hazlewoods LLP
Windsor House
Bayshill Road
Cheltenham
GL50 3AT

Date: 31 August 2023

Hazlewoods LLP is eligible to act as an auditor in terms of section 144 of the Charities Act 2011

AMOS TRUST
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 31 MARCH 2023

	Notes	2022-23 Unrestricted funds	2022-23 Restricted funds	2022-23 Total funds	2021-22 Total funds
		£	£	£	£
INCOME & ENDOWMENTS FROM					
Donations and legacies	2	594,821	259,775	854,596	976,545
Charitable activities	3	167,938	-	167,938	6,173
Other trading Activities	4	37,233	-	37,233	40,638
Coronavirus Job Retention Scheme	5	-	-	-	6,495
Investments	6	1,296	-	1,296	58
Total Income		801,288	259,775	1,061,063	1,029,909
EXPENDITURE ON					
Raising funds	7	130,776	-	130,776	126,864
Charitable activities	8, 9, 10, 11, 12				
Advocacy & education (a&e)		526,580	29,012	555,592	319,416
Partner projects (partnerships)		392,595	175,714	568,309	516,719
Total expenditure		1,049,951	204,726	1,254,677	962,999
NET INCOME/EXPENDITURE		(248,663)	55,049	(193,614)	66,910
Transfers between funds		-	-	-	-
Net movement in funds		(248,663)	55,049	(193,614)	66,910
RECONCILIATION OF FUNDS					
Total fund brought forward		802,962	55,809	858,771	791,861
TOTAL FUNDS CARRIED FORWARD		554,299	110,858	665,157	858,771

AMOS TRUST
BALANCE SHEET
FOR THE YEAR ENDING 31 MARCH 2023

	Notes	2022-23 Unrestricted funds	2022-23 Restricted funds	2022-23 Total funds	2021-22 Total funds
		£	£	£	£
FIXED ASSETS					
Tangible assets	13	4,339	-	4,339	8,400
CURRENT ASSETS					
Stocks	14	6,495	-	6,495	6,351
Debtors	15	122,985	-	122,985	80,115
Cash at bank and in hand		591,084	110,858	701,942	855,594
		720,564	110,858	831,422	942,060
CREDITORS					
Amounts falling due within 1 year	16	(170,604)	-	(170,604)	(91,689)
NET CURRENT ASSETS		549,960	110,858	660,818	850,371
TOTAL ASSETS LESS CURRENT LIABILITIES		554,299	110,858	665,157	858,771
NET ASSETS		554,299	110,858	665,157	858,771
FUNDS	17				
Unrestricted reserves					
Unrestricted (no donor preference)		121,807	-	121,807	237,732
Unrestricted (with donor preference)		133,457	-	133,457	236,510
		255,264	-	255,264	474,242
Designated reserves					
Resilience and recovery fund		194,000	-	194,000	194,000
Partnership sustainability fund		85,035	-	85,035	114,720
Special project fund		20,000	-	20,000	20,000
		299,035	-	299,035	328,720
Restricted funds					
Travel bursaries - a&e		-	10,750	10,750	10,750
Street Justice - partnerships		-	28,297	28,297	13,816
Palestine Justice - a&e		-	33,113	33,113	9,877
Palestine Justice - partnerships		-	33,698	33,698	21,366
Climate Justice - partnerships		-	5,000	5,000	-
		-	110,858	110,858	55,809
TOTAL FUNDS 31 MARCH 2023		554,299	110,858	665,157	858,771

AMOS TRUST
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDING 31 MARCH 2023

CASH FLOWS FROM OPERATING ACTIVITIES	Notes	2022-23	2021-22
Net cash provoded by/used in operating activities	19	(153,652)	141,279
Increase decrease in cash & cash equivalents in year		(153,652)	141,279
Cash and cash equivalents at start of year	20	855,594	714,315
Cash and cash equivalents at end of year		701,942	855,594

The financial statements were approved by the board of Trustees and were signed on their behalf by

Robert Cohen

Chair of Trustees

30 August 2023

Matthew R Carson

Treasurer

30 August 2023

AMOS TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 MARCH 2023
The notes form part of these financial statements

1. ACCOUNTING POLICIES

Accounting convention

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 01 January 2015) - (Charities SORP 102).

Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102

Critical accounting judgements and estimates

In preparing these financial statements, managment has made judgements, estimates and assumtions that affect the application of the Charity's accounting policies and the reported assets, liabilities, income and expenditure and the disclosures made in the financial statements. Estimates and judgements are based on experience and are believed to be reasonable.

Income

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income is credited to the Statement of Financial Activities at the time of receipt and includes the recovery of tax deducted at source. Income received from events is recognised as earned. Investment income is recognised when received.

Expenditure

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Raising funds

These expenses relate to fundraising costs, publicity costs and a percentage of salaries of those involved in fundraising and publicity.

Charitable activities

These are the costs associated with the running of activities and costs of advocacy and education.
Administration support and governance costs are allocated to the two main activities of the charity; namely 'advocacy and education' and partner projects' on a fair and equitable basis. For salary costs this is based on the estimated percentage of time devoted to each project area by each staff member and for other costs it is based on actual costs or a fair estimate of the total.
Governance costs include fees from professional advisors, audit fees, trustees expenses plus an allocation for staff time.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment	Reducing balance -33%
Office furniture suite	Straight line -10%
Other office equipment	Straight line -25%

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.
Stock consists of merchandise created for sale such as Books, Cards & Clothing. A record is maintained of all merchandise purchased from suppliers and sold at events or online. This record is reconciled at year end and at various other times by a physical count of all merchandise held.

Taxation

The charity is exempt from tax on its charitable activities.

AMOS TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 MARCH 2023
The notes form part of these financial statements

1. ACCOUNTING POLICIES (CONT.)

Fund accounting
The following fund designations are used when allocating income and expenditure and preparing financial reports

Unrestricted funds
Unrestricted funds are donations and other incoming resources received or generated for charitable purposes.

Designated funds
Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.
The Amos Trust reserves policy details the following designated funds created to identify and quantify funds to be held to mitigate risks and enable the delivery of our projects and partnerships in a sustainable manner.

- Resilience and recovery fund
- Partnership sustainability fund
- Special projects fund

The target levels for these funds are set annually as part of the budget process. Regular reporting of actual fund levels vs targets forms part of the financial monitoring and management process through the year.

Restricted funds
Restricted funds are to be used for specific purposes within the objects of the charity. Restrictions arise when specified by the donor. Expenditure which meets these criteria are charged to the fund.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Ongoing basis
The Trustees have prepared these accounts on an ongoing basis. The Trustees are satisfied that the financial planning and controls in place moving forward mean the charity is able to continue operating for the foreseeable future.

Hire purchase and leasing commitments
Any rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

Pension costs and other post-retirement benefits
The charity operates a NEST workplace pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Partner projects
Payments to partner projects are recognised when a decision by management is made to make a specific transfer.

In the circumstances where a specific discrete project is arranged which is delivered at a specific time, the income and outgoing resources with respect to that project are recognised at the time of their delivery.

Amos Trust Charitable Trust (registered charity 1164234-1)
Amos Trust operated as a Charitable Trust (registration 292592) between 1985 and 2016 before being constituted as a Charitable Incorporated Organisation (CIO).

The linking of the previous Charitable Trust (292592) and the CIO was formally approved by the Charity Commission for England and Wales in August 2021 with the Trust's charity registration number changing to 1164234-1.
The dedicated bank account for the Charitable Trust was closed in October 2022.

AMOS TRUST
NOTES TO THE FINANCIAL STATEMENTS
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2. DONATIONS AND LEGACIES	Unrestricted funds	Restricted funds	2022-23	2021-22
	£	£	£	£
Donations	594,281	259,775	854,056	926,580
Legacies	540	-	540	49,965
	594,821	259,775	854,596	976,545

3. CHARITABLE ACTIVITIES	Unrestricted funds	Restricted funds	2022-23	2021-22
	£	£	£	£
Advocacy & education	5,031	-	5,031	6,173
Supporter trips to vist partner projects	162,907	-	162,907	-
	167,938	-	167,938	6,173

4. INCOME FROM OTHER TRADING ACTIVITIES	Unrestricted funds	Restricted funds	2022-23	2021-22
	£	£	£	£
Merchandise sales	12,203	-	12,203	8,438
St Clement's	25,030	-	25,030	32,200
	37,233	-	37,233	40,638

5. OTHER INCOME	Unrestricted funds	Restricted funds	2022-23	2021-22
	£	£	£	£
Coronavirus Job Retention Scheme	-	-	-	6,495
	-	-	-	6,495

6. INCOME FROM INVESTMENTS	Unrestricted funds	Restricted funds	2022-23	2021-22
	£	£	£	£
Bank interest	1,296	-	1,296	58

AMOS TRUST
NOTES TO THE FINANCIAL STATEMENTS
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7. COSTS OF RAISING FUNDS

	2022-23	2021-22
	£	£
Fundraising direct costs	37,898	37,392
Fundraising staff costs	55,139	48,297
Publicity & promotion direct costs	14,302	8,101
Publicity & promotion staff costs	23,437	33,074
	130,776	126,864

The above costs of raising funds give a fundraising multiplier of 7.82
(Income generated from donations, legacies & charitable activities / cost of raising funds)

8. COSTS OF CHARITABLE ACTIVITIES

	Direct costs	Restricted	Support costs	2022-23	2021-22
	£		£	£	£
Advocacy & education (a&e)	294,488	29,012	184,324	507,824	308,438
Partner projects (partner)	341,345	175,714	51,250	568,309	516,719
	635,833	204,726	235,574	1,076,133	825,157

9. SUPPORT COSTS

	2022-23
Advocacy & Education	£
Management, personnel & compliance	14,175
Operations, finance & administration	30,827
St Clements office	7,501
Advocacy - campaigning & events	98,483
Advocacy - supporter trips	33,338
	184,324
Partner Projects	
Management and monitoring of partnerships & partner grants	51,250
	51,250

The support costs equate to approximately 9% of the income received in the year with preference indicated or restricted for partner projects.

10. TRUSTEES RENUMERATION AND BENEFITS
There were no trustees' remuneration or other benefits for the year ended 31 March 2023.
There were no trustees' expenses paid for the year ended 31 March 2023.

11. GOVERNANCE COSTS

	2022-23	2021-22
	£	£
Trustee meeting costs	16	158
Governance resources	123	-
Staff costs	9,753	5,661
Auditors renumeration	6,622	5,159
Legal & professional fees	31,254	-
	47,768	10,978

AMOS TRUST
NOTES TO THE FINANCIAL STATEMENTS
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12. STAFF COSTS	2022-23	2021-22
	£	£
Wages and salaries	278,727	232,227
Social serurity costs	29,690	22,891
Pensions costs	13,881	10,886
Redundancy payments	-	-
Training & development	922	381
Recruitment	681	691
	323,901	267,076

	2022-23	2021-22
The average monthy number of employees during the year was:	7.2	6.5

One employee received employee benefits in excess of £60,000

Amos offers a NEST workplace pension scheme to all eligible employees as per current legislation.

Allocation of staff costs
Staff costs are allocated across budget expenditure areas according to the estimated percentage of time spent by staff on those areas

Expenditure area		2022-23	2021-22
		£	£
Governance		9,753	5,661
Management, personnel & compliance		14,175	12,718
Cost of staff furloughed under CJRS		-	9,118
Operations, finance & administration		29,224	35,180
Fundraising & supporter development		78,576	48,297
St Clements office		7,501	3,360
Advocacy - campaigning & events	a&e	98,483	104,319
Advocacy - supporter trips	a&e	33,338	3,325
Partner management & monitoring	partners	51,250	44,026
		322,300	266,004

13. TANGIBLE FIXED ASSETS	Fixtures & fittings	Computer Equipment	Totals
	£	£	£
COST			
As at 01 April 2022	53,086	46,228	99,315
Additions		4,347	4,347
Disposals	-	-	-
As as 31 March 2023	53,086	50,575	103,662
DEPRECIATION			
As at 01 April 2022	46,784	43,972	90,915
Charge for year	5,155	2,201	7,356
Eliminated on disposal	1,052		1,052
As as 31 March 2022	52,991	46,173	99,323
NET BOOK VALUE			
As at 31 March 2023	95	4,402	4,339
As at 31 March 2022	6,302	2,256	8,400

AMOS TRUST
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14. STOCKS

	2022-23	2021-22
	£	£
Stock held	6,495	6,351

Stock consists of merchandise created for sale such as Books, Cards & Clothing. A record is maintained of all merchandise purchased from suppliers and sold at events or online. This record is reconciled at year end and at various other times by a physical count of all merchandise held.

15. DEBTORS

	2022-23	2021-22
Amounts falling due within one year	£	£
Trade debtors	7,507	29,804
Tax refunds due	33,733	14,917
Prepayments	63,208	30,889
Accrued income	18,537	4,505
	122,985	80,115

16. CREDITORS

	2022-23	2021-22
Amounts falling due within one year	£	£
Trade creditors	21,635	5,675
Taxation & social security	7,096	6,068
Unclaimed refunds for cancelled supporter trips	4,300	16,793
Accruals	23,432	-
Deferred income	111,953	61,282
Pension fund	2,188	1,871
	170,604	91,689

AMOS TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 MARCH 2023
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17. MOVEMENT IN FUNDS
(see note 1 - Accounting policies for fund definitions)

Income and Expenditure	Area of work	Incoming Resources	Resources Expended	Net Movement in funds
Unrestricted reserves		£	£	£
Unrestricted funds (no preference)	free	194,932	241,633	(46,701)
Street Justice (with preference)	a&e	31,055	54,651	(23,596)
Palestine Justice (with preference)	a&e	301,311	349,505	(48,194)
Climate Justice (with preference)	a&e	16,849	46,747	(29,898)
Cheka Sana, Tanzania (with preference)	partnerships	1,026	11,661	(10,635)
Karunalaya, India (with preference)	partnerships	25,718	25,718	-
New Generation, Burundi (with preference)	partnerships	2,439	26,545	(24,106)
Umthombo, South Africa (with preference)	partnerships	28,579	35,144	(6,565)
Al Ahli hospital, Gaza (with preference)	partnerships	44,804	30,506	14,298
Alrowwad, Bethlehem (with preference)	partnerships	3,351	222	3,129
Holy Land Trust, Bethlehem (with preference)	partnerships	9,154	606	8,548
Home Rebuilding, West Bank (with preference)	partnerships	88,437	136,953	(48,516)
NECC, Gaza (with preference)	partnerships	529	30,744	(30,215)
WANN, Gaza (with preference)	partnerships	20,425	10,459	9,966
Wi'am, Bethlehem (with preference)	partnerships	9,639	6,347	3,292
CEPAD, Nicaragua (with preference)	partnerships	23,040	30,853	(7,813)
UNRESTRICTED TOTAL		801,288	1,038,294	(237,006)
Designated reserves				
Special project fund - Climate fellowship	partnerships	-	11,657	(11,657)
DESIGNATED TOTAL		-	11,657	(11,657)
Restricted funds				
Travel bursaries	a&e	-	-	-
Palestine Justice	a&e	52,248	29,012	23,236
Cheka Sana, Tanzania	partnerships		6,497	(6,497)
New Generation, Burundi	partnerships	30,000	29,819	181
Karunalaya, India	partnerships	49,630	28,833	20,797
Al Ahli hospital, Gaza	partnerships	10,000	10,000	-
HIRN, Hebron	partnerships	102,897	95,565	7,332
NECC, Gaza	partnerships	10,000	5,000	5,000
CEPAD, Nicaragua	partnerships	5,000	-	5,000
RESTRICTED TOTAL		**259,775**	**204,726**	**55,049**
TOTAL FUNDS		1,061,063	1,254,677	(193,614)

AMOS TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 MARCH 2023
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17. MOVEMENT IN FUNDS (CONT.)

Net movement in funds for the year	Area of work	Opening balance 01 April 2022	Net movement in funds	Transfer between funds	Closing balance 31 March 2023
Unrestricted reserves		£	£		£
Unrestricted funds (no preference)	free	237,732	(46,701)	(69,224)	121,807
Street Justice (with preference)	a&e	15,723	(23,596)	7,873	-
Palestine Justice (with preference)	a&e	75,386	(48,194)		27,192
Climate Justice (with preference)	a&e	-	(29,898)	29,898	-
Cheka Sana, Tanzania (with preference)	partnership	27,818	(10,635)		17,183
Karunalaya, India (with preference)	partnership	-	-		-
New Generation, Burundi (with preference)	partnership	17,539	(24,106)		(6,567)
Umthombo, South Africa (with preference)	partnership	3,350	(6,565)	3,215	-
Al Ahli hospital, Gaza (with preference)	partnership	20,549	14,298		34,847
Alrowwad, Bethlehem (with preference)	partnership	82	3,129		3,211
Holy Land Trust, Bethlehem (with preference)	partnership	778	8,548		9,326
Home Rebuilding, West Bank (with preference)	partnership	-	(48,516)	48,516	-
NECC, Gaza (with preference)	partnership	52,021	(30,215)		21,806
WANN, Gaza (with preference)	partnership	-	9,966	(2,250)	7,716
Wi'am, Bethlehem (with preference)	partnership	553	3,292		3,845
CEPAD, Nicaragua (with preference)	partnership	22,711	(7,813)		14,898
UNRESTRICTED TOTAL		474,242	(237,006)	18,028	255,264
Designated reserves					
Resilience & recovery fund	free	194,000	-	-	194,000
		194,000	-	-	194,000
Partnership sustainability fund					
Street Justice partners	partnerships	34,000	-	(3,215)	30,785
Palestine Justice partners	partnerships	72,720	-	(26,470)	46,250
Climate Justice partners	partnerships	8,000	-	-	8,000
		114,720	-	(29,685)	85,035
Special project fund					
Climate fellowship	partnerships	20,000	(11,657)	11,657	20,000
		20,000	(11,657)	11,657	20,000
DESIGNATED TOTAL		328,720	(11,657)	(18,028)	299,035
Restricted funds					
Travel bursaries	a&e	10,750	-	-	10,750
Palestine Justice	a&e	9,877	23,236	-	33,113
Cheka Sana, Tanzania	partnerships	6,497	(6,497)	-	-
New Generation, Burundi	partnerships	7,319	181	-	7,500
Karunalaya, India	partnerships	-	20,797	-	20,797
Al Ahli hospital, Gaza	partnerships	-	-		-
HIRN, Hebron	partnerships	21,366	7,332	-	28,698
NECC, Gaza	partnerships	-	5,000		5,000
CEPAD, Nicaragua	partnerships	-	5,000		5,000
RESTRICTED TOTAL		55,809	55,049	-	110,858
TOTAL FUNDS		858,771	(193,614)	-	665,157

AMOS TRUST - DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDING 31 MARCH 2022
The notes form part of these financial statements

17. MOVEMENT IN FUNDS (CONT.)

Restricted funds
Included in the restricted income for specific activities and partner projects are donations from Trusts, grant making organisations and similar

	£	
Street Justice partners	79,630	- From six funders
Palestine Justice partners	20,000	- From two funders
Climate Justice partners	5,000	- From one funder
	104,630	

18. RELATED PARTY DISCLOSURES

St Clement's Church
Amos Trust's office was in St Clement's Church, Eastcheap. Amos did not pay rent for the office space.
The vestry at the rear of the church was licensed to an antique book company. The licence fee they pay came to Amos Trust and was used to cover the running costs of the building.
The licence fees received in 2022-2023 amounted to £22,700
Amos Trust left the St Clement's office on 31 March 2023.

19. RECONCILIATION OF NET INCOME / (EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES.

	2022-23	2021-22
	£	£
(Expenditure) / Income for the reporting period (as per the statement of financial activities)	(193,614)	101,910
Depreciation charges	4,061	8,779
Decrease / (Increase) in stock	(144)	(975)
Decrease / (Increase) in debtors	(42,870)	(20,157)
(Decrease) / increase in creditors	78,915	51,722
	(153,652)	141,279

20. ANALYSIS OF CASH AND CASH EQUIVALENTS

	31 March 2022	**cash flows**	**31 March 2023**
	£	£	£
Cash at bank and in hand	855,594	(153,652)	701,942