justice and hope for the forgotten

Amos Trust

Registered charity

Annual report and financial Statements

Year ended 31 March 2024

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

Contents

	Page
Reference and administrative information	1
Report of the Trustees	2-23
Report of the Independent Auditors	24-25
Statement of Financial Activities	26
Balance Sheet	27
Statement of Cash Flows	28
Notes forming part of the financial statements	29-37

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
	Gemma Bell	
	Jane Walker	
	Robin Message	
	Matthew Carson	Treasurer
	Zena Kazeme	
	Azey Siddiqui	
	Ayla Lepine	
	Niul Dillon Hatcher	
	Ahmed Alnaouq	
Director:	Chris Rose	
Operational address:	Room 11 St Margaret's House 15 Old Ford Road Bethnal Green London E2 9PJ	
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 2024.

This report and the financial statements cover the year 01 April 2023 to 31 March 2024, the eighth year operating as a 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.
- **Climate Justice –** equipping local communities (in Nicaragua) and young women activists to develop sustainable responses to the impact of climate change.
- **Palestine Justice –** campaigning for equal rights for Palestinians and an end to Israel's apartheid policies.

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 2023-2024

Our targets going into the 2023-2024 financial year were:

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 in November 2024 for the first time since the end of the Pandemic. The aims of planned 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 supports 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.

Charitable activities in 2023-2024

Amos Trust's 2023-2024 year can be divided almost exactly into two halves.

The first half culminated in a life-affirming celebration during the last two weeks of September as our partner Karunalaya hosted the second Street Child Cricket World Cup in Chennai.

The second half of the year started a week later with the Hamas led attack on October 7th and the subsequent genocidal assault on Gaza by Israel.

Please see below reports on Amos Trust's charitable activities within our three main areas of work.

Street Justice

In May Paul Sunder Singh, the General Secretary of Karunalaya and uMthombo' s Director, Mpendulo Nyembe, joined us in the UK for a series of events that reached a climax with our annual fundraising dinner hosted by corporate partners Ottolenghi and Gemma Bell Associates at Hart in Shoreditch. The trip provided both partners with an opportunity to reestablish contacts with existing supporters and to be introduced to new ones. It also marked the end point of Amos's five year 'On Her Terms' campaign.

The On Her Terms initiative had pioneered new ways of working with girls and young women on the streets. While the campaign had come to an end and learning had been disseminated, the programme activities being provided by our Street Justice partners continued. Amos grants in support of these programmes fund outreach activities to at risk communities, specifically girls and young women whose lives revolve around the street, and the programmes our partners deliver with these young women that emerge from this engagement and best meet their needs.

Karunalaya, Chennai, India
The primary aim of Paul's participation in May's UK tour was to promote and secure support for Karunalaya's hosting of the 2024 Street Child Cricket World Cup (SCCWC). The event saw 19 teams of former street children from 13 countries (including Imboneza Cricket Team from New Generation Burundi) come together in Chennai to celebrate cricket, the arts, and their rights.
We wished to take the opportunity to build on the interest generated by SCCWC to secure funds for the next three years of grant funding for Karunalaya's programmes and to raise awareness of their campaign to Hit Gender Based Violence for 6. This campaign is an integral part of Karunalaya's work.

Programmes & Impact

- During the year, Karunalaya's outreach workers visited Chennai Central station daily and intercepted 86 boys and four girls who had fled their homes and were at risk of being trafficked. Karunalaya set about reuniting them with their families (if it was safe to do so) or placing them within suitable dedicated mainstream provision.
- The outreach team also visited Pavement Dwelling, Slum and Fishing communities (24 in total) daily.
- They carried out 3,044 afterschool classes on the streets to 648 children (389 girls and 259 boys) and provided education materials to 364 girls, school uniforms to five girls, and paid five girls' school fees.
- They provided 154 one-to-one counselling sessions carried out sports activities, cricket, football, dance and drama (theatre of the oppressed and puppetry)
- Supported hundreds of women who are involved in Karunalaya's Women's Movement to fight for better rights for women, to hold authorities to account and to call for an end to gender-based violence.
- Accommodated 32 girls in their girls' shelter. These girls, predominantly from pavement dwelling communities are provided with a place of safety, regular meals, a school place, individual and group support and regular contact with their parents (if safe) or a responsible adult.

While Paul was in the UK, he received news that the girl's shelter was to be immediately closed down and the children dispersed to other centres where the location and operational methods would make any ongoing contact with their parents/communities impossible. The Karunalaya shelter is based in a converted hospital building owned by the Chennai Corporation.
Despite being legally responsible for children on the streets the Chennai Corporation were keen to abdicate their responsibility and close the shelter. The campaign to save the shelter was to go on for 12 months before Karunalaya finally received a long-term commitment to them using the building.

uMthombo, Durban, South Africa
A planned Monitoring and Evaluation (M+E) visit to UMthombo was cancelled during the Covid pandemic and Mpendulo's visit to the UK provided an opportunity for staff and Trustees to reacquaint themselves with uMthombo's work, understand the challenges they face (particularly over drug misuse) and their plans. Amos specifically supports their work with young women.

Programmes & Impact

- uMthombo's outreach workers visited the streets of Durban three times a week, to build trusting relationships with women and assess their readiness to detox from substances.
- They met 107 women and have seen a large increase in the number of girls and women on the streets of Durban.
- 42 of these women took part in uMthombo's two-week detox programme.
- Of the 42 women, eight managed to successfully detox. Although this may seem low, these women's lives have been dominated by controlling boyfriends/ pimps, and they lack family support networks.
- These 8 joined two other women in uMthombo's Independent Living Programme, living in uMthombo's rented accommodation for six months, where they learned how to live independently and safely raise their children. So far, three have received support to start their own businesses, such as a laundry service or a hair salon. One has started working as a kindergarten assistant. Two have decided to return to their families while they continue searching for employment. In the meantime, they are still receiving food packages as a form of support.

Cheka Sana, Mwanza, Tanzania
In November Chris Rose, Amos Director carried out an M+E visit to Cheka Sana in Mwanza Tanzania and then onto New Generation in Bujumbura Burundi. Both these projects faced senior leadership problems in 2023 and part of the reason for the visit was to assess how these issues had been resolved.

Programmes & Impact

- Cheka Sana's StreetBorn project worked with a new cohort of 37 street-connected young mothers. The project aims to improve the health and employability of 37 young mothers aged 13 -21 or those at risk of early pregnancy in Mwanza, Tanzania
- At the start of the project 14 women were living in slums, 19 were sleeping on the streets and four were living with their parents. All of them were engaged in sex work. 11 women were pregnant, four were young mothers and 22 were at risk of pregnancy due to their occupations.
- Cheka Sana helped women move off the streets and to access free healthcare including HIV/STI screening. During the project women also received self-defence sessions, counselling, and life skills and business development training sessions.
- All the women and their children are now safely living off the streets. 34 of the 37 women have moved back to their families. Eleven women who tested positive for HIV/AIDS are taking ARV medication. Four gave birth to babies who were HIV negative.
- All the women are now running their own businesses and are looking towards a brighter future when they can support themselves and their children.

New Generation, Bujumbura, Burundi

The M+E visit mentioned previously showed the need for intensive M+E training for New Generation and for the creation of effective internal organisational structures. Amos facilitated a visit by Mpendulo from uMthombo to New Generation to share learning from uMthombo's programmes and systems. These are seen as leading M+E systems within the field. As a result of the training and advice offered and further input from Amos staff, progress has been made on establishing a reliable system which will support New Generations activities and equip their team.

Programmes & Impact

- In 2023, New Generation's Outreach Program conducted a total of 76 sessions. The program provided essential support, including medical assistance to several children, with a focus on stabilising their health conditions.
- Throughout the year, 14 street-connected children received medical care, while 2 children were successfully reintegrated into their families. 42 girls and 126 boys under the age of 15 were impacted by their outreach work, along with 329 young people aged 15-25 (113 females and 216 males). Street outreach activities engaged 137 boys and 11 girls, with accommodation support for 32 children
- Leadership training saw the involvement of 72 young women and 86 young men under 25, equipping them with essential skills. Special events, such as the International Day for Street Children and the International Day of the African Child, attracted significant participation, fostering community engagement and awareness.
- New Generation's Domestic Workers' Program included 56 women, primarily aged 20-30, enhancing their skills for better employment opportunities. It was intended that this would lead onto participation in New Generation's Entrepreneurship programme. This programme would also be targeted to a wider catchment of young mothers from targeted temporary communities. A combination of senior staff changes and the economy crashing mean that the progress envisioned for this work did not occur, and after an internal review, was shelved in March to be relaunched in October 24.

Climate Justice

CEPAD, Teustepe, Boaco, Nicaragua

Amos Trust's work with CEPAD focusses on seven communities in the Teustepe region of Boaco, Nicaragua. We have been supporting their 5-year community programmes to tackle the impact of climate change in this are for the last 9 years. 2023 marked the third year of the current 5-year cycle. The year was dominated by the drought conditions caused by El Nino which led to severe economic and social impacts. CEPAD's approach has several core components to not only address the impact of Climate Change but also to empower women and to enhance community leadership through the establishment of Community Development Committees (CDCs).

Programmes & Impact

- In 2023 the seven CDC incorporation's 42 members (33 men and 9 women), received training in fund management, accounting systems, and conflict resolution. They held regular community consultancy meetings and collaborated with local authorities on projects including road improvements, water systems, housing, scholarships, park renovations, and electrification.
- 363 farmers adopted 23 new varieties of fruits, vegetables, and root crops, improving family nutrition, with 91% consuming carbohydrates, 77% vitamins, 65% proteins, and 94% fats. Of these 138 farmers (91 men and 47 women) established demonstration plots to improve soil and water management, using techniques such as composting and crop diversification. Investment packages were distributed to 21 of these farmers, to establish community nurseries with new plant and crop varieties – these are provided on a rolling basis on a community application process for those who need additional support.
- 35 women with family gardens received training on food security, nutrition, and irrigation methods, which empowered them to actively participate in economic decision-making.
- 18 micro-dams were built to optimise water use during dry seasons, and 33 families now have water filters, ensuring access to clean drinking water.
- CEPAD trained 35 women (91%) in administration, development, and entrepreneurship, enabling them to create business plans. 31 of whom participated in an experience exchange, and 7 attended a national forum on successful projects that benefited their communities.
- CEPAD also established a Seed Fund to allow these 33 women to be able to secure loans to develop their entrepreneurship programme. This supported diverse businesses like grocery stores and food sales, leading to profitability even in the low season and led to greater economic independence.
- In additional to this in 2023, CEPAD supported 1,345 families in Nicaragua affected by extreme weather events. The Hurricane Julia Rehabilitation Project (January-July 2023) trained147 community leaders in first aid and providing them with emergency kits. CEPAD also rehabilitated roofs for 83 homes distributed 395 food packages to 1,480 people.

Climate Fellowship

In September 2019, Amos Trust organised a Climate Justice Conference in Cambridge with delegates from 35 organisations committed to addressing the impact of climate change. We invited CEPAD's Director as our special guest speaker. This conference sought to identify the priorities that we (and other delegates present) should be pursuing within our climate justice work. Three clear issues emerged:

- the need to listen and learn from the lived experience of climate activists who are addressing the impact of climate change at a local level in the global south.
- the need to invest in women led programmes and feminist models of community leadership, as traditional patriarchal responses have had limited impact
- the need to invest in youth led programmes and increase the investment opportunities and training available to them.

As a result of these outcomes, Amos set up a successful Climate and Gender Fellowship Pilot in 2022 - (the pilot's start was delayed due to the pandemic).

Programmes & Impact

- The pilot which ran until September 2023 had 4 from African nations and 2 from Asia which directly benefited 1,139 women and children by enhancing women farmers' ability to generate an income, by increasing women's awareness of climate change, and by improving women's capacity to provide for their families.
- It included providing organic fertiliser, seedlings, equipment and a training session to 250 women farmers in rural communities in Nigeria. A tree planting initiative (2000 shea and 2000 moringa trees planted) and community 'campfire sessions' for 25 women to educate communities on climate change and the importance of tree stewardship in the shea belt in Uganda. Provision of training in developing community gardens (seeds and skill sharing) for women in urban settlements and children in residential care (including climate education sessions) in Windhoek, Namibia, reaching over 600 people. Supporting a community in the Philippines with a solar pump to improve access to water for 400 families and develop climate education modules with 25 women/ children's leaders in these communities.
- The pilot project's learning and the feedback from the activists involved was that we should look to: work regionally, increase the size of the cohort, deliver more robust training before activists start their projects, maximise the opportunities for CEPAD to share their learning, and organise in-person learning visits for activists - all of which we have sought to implement through the next phase of CGF – which will be a three year programme covering Mexico and Central America.
- CEPAD will play a key role in training and mentoring activists. They will use their 50 years of experience in empowering local communities to develop sustainable responses and in-depth understanding of the issues Central American women face participating in the climate change agenda.
- Furthermore, Amos' new Climate and Partnerships Manager, who will train the women involved and will support them to develop and deliver their projects, has eight years' experience of working with communities to implement climate change projects in Mexico. She is a Mexican who has completed master's degrees in Climate Change and Environmental Policy at Leeds University and Environmental Management in Mexico.
- Between February and March, we launched an Open Call to recruit participants, receiving a total of 27 applications. After careful analysis and a series of interviews, we selected 12 participants for the inaugural cohort. Eight participants are from Mexico, while the remaining four come from Central American countries, including Guatemala, Honduras, Panama, and Costa Rica. Notably, the Guatemalan participant is currently residing in Mexico.

Palestine Justice

Prior to the 7th October 2023, the situation in Palestine was one of ongoing deterioration. The difficult situation had meant that the three organised supporter visits we organised to Palestine and Israel were unable to visit the North of the West Bank and a planned trip to Gaza in September to visit our partners had to be cancelled due to a lack of permissions from the Israeli authorities.

The repercussions of the 7th October attack and Israel's subsequent assault on Gaza would dominate the rest of Amos Trusts year.

On 7th October the Hamas led break out and attack on neighbouring Israeli communities, including a music festival that we being held near the border, led to around 1,200 Israeli's being killed and 251 people being taken hostage.

In the first six months of the ensuing Israeli attacks on Gaza between 7th October 2023 and 8th April 2024, at least 33,207 Palestinians have been killed in Gaza and 75,933 Palestinians injured. The dead include at least 14,500 children and 9,560 women. It is feared many others are lost and will, in time, be identified as deceased.

Over 1.8 million people had been displaced, many multiple times, and over 70% of the population in the Northern half of Gaza is projected to face catastrophic hunger between March and July 2024. There are also widespread outbreaks of serious communicable diseases and other life-threatening illnesses resulting from poor sanitation and the lack of available drinking water.

The Israeli response began at 11:30am on October 7th. On that first night of bombing, one of our Trustees, Ahmed Alnaouq, heard that his fiancé's home in Gaza had been destroyed, killing her brother. Two weeks later, on 22nd October, twenty-one members of his immediate family were killed when his home in Deir al- Balah was destroyed by an Israeli bomb.

Al Ahli 'Baptist' Hospital

The Al Ahli 'Baptist' hospital in Gaza city is Amos Trust's most longstanding Palestinian partner organisation. We have worked alongside them for 30 years. Each year in October, as part of the Breast Cancer Awareness Month, we particularly focus on the breast cancer screening programme the deliver in Gaza.

For the first 6 months of the financial year (April - September), Al Ahli's breast cancer screening programme was proceeding well and exceeding targets. In Gaza, breast cancer kills more people than any other cancer. 5-year survival rates are 30-40%, compared to 87% in the UK. Women are reluctant to seek early diagnosis which results in late presentation, meaning that the cancer has spread to other areas for 60% of the women diagnosed.

The Breast cancer programme therefore did not just aim to provide testing and diagnosis but also included an innovative education programme. The hospital's diagnostic centre was very busy. The new mammography machine was proving highly effective in identifying potential tumours and a new partnership with August Victoria Hospital in Jerusalem had allowed them better access to chemotherapy drugs which were always in short supply in Gaza. The hospital was on target to educate 5,000 women in the year about breast cancer through community programmes and to screen 3,000 women over 40. We were working with them on a new campaign for Breast Cancer Awareness month, known as Rosy October in Gaza, which they were rolling out with the 23 community organisations they work with to promote screening. Their community Health workers had trained their volunteers (many of whom were themselves post-treatment) on how they could use the month to encourage women to attend the oncology unit to learn how to self-examine and become familiar with treatment procedures.

The Al Ahli diagnostic unit was hit by a shell in the first days of the war and then, on October 17th, the first hospital in Gaza to be hit by a rocket. At the time 1000's of people had been sheltering in the hospital's courtyard as it was seen as a safe place, an apolitical church run institution protected by the 4th Geneva Convention which requires that hospitals, clinics, ambulances and their staff must be protected at all times so the wounded and sick can be freely treated. Attacks against medical staff and facilities are violations of international law and can constitute war crimes. The population in Gaza assumed that this core pillar of international humanitarian law would be upheld. However, 471 people were killed when the rocket exploded and 100's more were injured. Doctors present described the most horrific scenes of death and destruction.

Remarkably, the hospital re-opened the very next day, and the incredible staff team resumed treating patients.

The health system in Gaza has been devasted since October 2023. At the end of March 2024, only 10 out of 36 hospitals were partially functional, according to the World Health Organization (WHO), in April. Partially functional hospitals provide limited services, are overwhelmed with patients, and face critical shortages of fuel, medicines, medical supplies, and health personnel. There is such widespread destruction of buildings that at least 67% of schools in Gaza will either need full reconstruction or major rehabilitation work to be usable again.

Amid this devastation, the Al Ahli hospital has continued to run despite facing multiple acute challenges. For a period leading up to the November 2023's temporary cease fire it was the only operating hospital in Gaza. Despite only having 80 beds it had over 400 inpatients and converted the chapel, library and reception areas into temporary wards.

It has continued to run well beyond its capacity and has faced continued shortages, whether those be in medical personnel, medicines, dressings and other basic medical supplies, anaesthetics and antibiotics, food for patients and staff or power. Over the 6 months since the war started the shortage of each of these has been critical at different times.

Before Christmas the hospital was having to carry out major surgeries without anaesthetics or antibiotics, including amputations and caesareans. On 19th December we heard that the hospital had been attacked again, the entrance way and walls destroyed, and medical staff detained by the Israeli Military. The medical staff were gradually released into the south of Gaza, the final person in early February, who reported systematic mistreatment.

In January and February, the patients and staff were surviving on 1 meal of rice a day and in February the hospital ran out of fuel leaving the hospital dependent on their damaged solar panels for electricity. The staff charged mobile phones during the daytime and were forced to use the phone torches for medical procedures after dark. The solar panels were damaged further when one of the US aid drops landed upon them. Since then, they had received fuel supplies, but medical staff, food and medical supplies are all at critically low levels.

With the destruction by the Israel forces in March and closure of Al Shifa hospital, Gaza's largest hospital, the hospital was once again one of the handful of hospitals running in North Gaza and were inundated with patients. They are receiving over 200 injured patients each day, the operating theatre is working non-stop and there are approximately 150 inpatients. They have had to return to using the chapel, the two floors in the library buildings and the reception area as emergency wards to try to cope with demand.

Amos Trust sent through half of our annual grant in April and then emergency aid immediately after the war started and again after the October 17th attack. We have recently sent further funds to support the salaries for the hospital staff including those who are sheltering in the South of Gaza and can no longer access the hospital. The staff who have been displaced to the South have opened a new temporary clinic in Rafah, at the southern tip of Gaza, to support the more than one million displaced people sheltering there.

DSPR/NECC

As soon as the Israeli retaliatory air strikes started on October 7th, DSPR, also and formerly known as NECC, closed its facilities. Their two under 5's health clinics and their children's centre for psychosocial post trauma support are situated in neighbourhoods of Gaza city that came under immediate attack and had previously been damaged. Their three vocational training centres could also not operate as almost all supplies were being prevented from entering Gaza and the small amount being allowed in had to be allocated to priority aid supplies.

Some of the DSPR staff who were in Gaza city either fled to the churches for shelter, where they would remain for the rest of the year, or stayed in their homes. Estimates place 400,000 people remaining in Gaza city and Northern Gaza. Other staff were forced to flee south to Rafah and join the more than 1 million people displaced there.

In November the staff who had been displaced to Rafah started to run an emergency health care clinic and provide psychosocial / trauma support to children, their mothers and women who had lost family. By the end of the year, they had provided medical care to 28,000 people - largely focussing on maternal and infant health and psychosocial support to 15,000 children, their families and bereaved mothers. They had also equipped a medical van in anticipation of the attack on Rafah (that followed in early April 2024) so that they could provide medical and psychosocial support to those who would be forced to shelter in al Mawasi and Khan Younis areas in central Gaza.

As the year end approached and the fighting in Gaza City lessened, NECC were able to start to revisit their centres in Gaza city and to recover equipment from the wreckage of their two Under 5's health clinics and their children's centre. They rehoused this equipment in those parts of their two training centres in Gaza which had not been extensively damaged so that they would (post April) be able to provide medical points and psychosocial support within these two locations.

Gaza Sunbirds

The Gaza Sunbirds are a paracycling team based in Gaza. The Sunbirds were co-founded by Alaa al Dali, who is one of Palestine's leading cyclists, after an Israeli sniper shot him in the leg with a fragmentation bullet in 2018. Amos Trust met Alaa shortly after this happened and worked with him and a team of young, predominantly UK based, members of the Palestinian diaspora, to form the Gaza Sunbirds with a view to them eventually becoming an independent organisation.

The Sunbird's goal for 2023 - 2024 was to secure sufficient funds through partnerships that the growing number of para-cyclists in Gaza could train 4 times a week, have access to the necessary equipment and receive bursaries to assist with the additional food and transport requirements required for training. The Sunbirds had already established a successful partnership with the Big Ride for Palestine. They were also applying to international cycling competition committees as one of the goals was for the Sunbird's athletes to compete on the international stage, specifically at the 2024 Paralympics in Paris.

By September significant progress had bene made in resourcing and equipping the riders who were training regularly, and the Sunbirds were actively recruiting more riders. Applications for international competitions had hit numerous barriers – either from host country, Israeli / Egyptian authorities or Palestinian cycling bodies. We had established with ACS in Italy we had found a reliable route to get funds to Gaza for the athletes.

Once the assault began on 7th October we sought to transfer as much as possible to them to cover their immediate needs for a few weeks as the borders had been closed, and no more supplies were entering Gaza. Two days later they contacted us with pictures and telling us how they had purchased food for their local communities in Rafah using the transferred funds. We agreed that if we were able to secure further funds for this activity, they would continue with the community feeding programme. From this small start the Sunbirds carried out 41 emergency food distributions of roughly 85 tonnes of food, as well as distributing baby care packages (feeding formula, nappies) and female care packages (blankets, sanitary products) to local communities by the end of March 2024. The team created a series of films of their exploits for Instagram which quickly attracted a large audience, and the programme became one of the very few moments of hope during the Gaza conflict.

We Are Not Numbers

Ahmed Alnaouq as well as being a trustee of Amos Trust is one of the co-founders of our partner, We Are Not Numbers (WANN), a Gazan youth journalism project providing a platform for young Palestinians in Gaza to document their experiences. Once the conflict began WANN requested that we support a programme to provide direct support to fund writers in Gaza to submit stories to them. WANN chose this methodology as opposed to unconditional aid payments as they were keen to get as much money into Gaza as possible to support these fantastic young journalists in the most dignified way they could, namely by paying for their writing. The stories generated have been a vital firsthand, unfiltered account of the unfolding story of the assault on Gaza and we are working with them on publishing some of these stories in 2025.

Additional support

In the immediate aftermath of the October 7th attack, all fuel, food and water were denied entry into Gaza. Only local goods were available to those who were sheltering from the Israeli assault, but they had fled their homes had little or no money with them and no way to get essential supplies.

Due to the amazing response to our emergency appeal, we were able to quickly contact our partners and a wider network of organisations who were familiar to us to offer financial support to programmes that would tackle this immediate need.

Between October and November 2023, we provided £30,000 of emergency support to **Friends of the Holy Land** to purchase food for the hundreds sheltering in the two church complexes in Gaza City. The second payment coincided with the temporary cease fire when people were able to briefly replenish food levels. In February 2024 we provided £20,000 of support to **Christian Aid** partners **Culture and Free Thought Association** in Rafah, whom we had visited on numerous occasions to provide essential services in the temporary camps in Rafah and Khan Younis.

We provided over £50,000 family food parcels to displaced people sheltering in the South of Gaza (Rafah area) through a partnership with UK development agency, the **Welfare Association**, who have worked with Gazan partners for many years. In total, they were able to provide food parcels to 570 families sheltering in Deir al Balah,150 families in Al Maghazy, 600 families in Al Zawaydeh, and 80 families in El-Bussa.

In March it was reported that each toilet provided for the 1million plus people sheltering in Rafah at the southern tip of Gaza was being shared by 850 people. We provided a grant of £20,000 to **MA'AN Development Centre** to build 21 new toilets for these refugees. In this instance the delays inherent in delivering aid to communities in Gaza was for once beneficial as Israel invaded Rafah in April and forced 900,000 people to flee to Central Gaza, to an even thinner strip of land, with virtually no facilities. The toilet blocks, including sinks, were installed in central Gaza at the beginning of June. They are being used by 1,584 families providing a tiny shred of dignity.

West Bank

Immediately after the October 7th the West Bank was locked down and any movement between cities became very difficult, if not impossible. Bethlehem's economy is built around tourism which immediately collapsed following the attack. Furthermore, all permits granted by the Israeli authorities for Palestinians from the West Bank to work inside Israel were immediately rescinded and the taxes collected by Israel on behalf of the Palestinian Authority was withheld. The consequence of these actions was that since October 2023 many families in Bethlehem and other areas of the West Bank had no income.

Prior to October 7th there had been increasing numbers of settler attacks and killings of Palestinians by Israeli forces. Between 7th October 2023 and 1st April 2024, 428 Palestinians, including 110 children, have been killed by across the West Bank, including East Jerusalem. During the same period, some 4,760 Palestinians have been injured, including at least 739 children and over 6,000 had been arrested and/or detained under administrative detention. The UN also reported 704 occurrences of attacks by Israeli settlers against Palestinians, and that 900 Palestinians had been displaced from their homes.

We worked with our Bethlehem based partners **Holy Land Trust**, **Hebron International Resources Network** (HIRN) and **Alrowwad Cultural and Arts Centre** (based in Aida refugee camp) to provide emergency food parcels or vouchers and hot meals to those with no income. This particularly focussed on supporting families in the period leading up to Christmas and during Ramadan.

We also supported our longstanding partner **Wi'am Conflict Transformation Centre** when they decided that this was the time to build a new community building on their site immediately next to the Separation Wall in Bethlehem, so that they could use the area far more effectively particularly in mid-summer and during the winter months. They saw this as being a key statement that, despite all the pressure on people and the increasing number of Palestinian Christians moving away, that they were not going anywhere but were going to carry on their work of reconciliation within Palestinian society.

Not only were there far more frequent settler attacks but the settlers were also able to deliver violence and intimidation with complete impunity. If fact they were often supported by the Israeli military. Our partner HIRN works with the rural communities of South Hebron and those surrounding Bethlehem which are most vulnerable to the actions of the Israeli military and settler violence. These areas also saw an increase in the number of Palestinian homes and structures being demolished by the occupying Israeli authorities.

HIRN delivers a wide variety of small-scale community support and development programmes which focus on the provision of support to these threatened areas such as food and fuel, local education initiatives and the payment of higher education fees for young people from these communities.

In 2019 we worked with HIRN and Holy Land Trust to rebuild a demolished home in the Palestinian village of Al Walajeh. In January we heard that this home had been destroyed again by the Israeli authorities. The family were keen to immediately rebuild again, and Amos' Trustees agreed that we work with HIRN and Holy Land Trust to offer support for this undertaking.

Gaza and West Bank Emergency appeal

We launched our emergency appeal on October 13th, 2023. At the end of March 2024, the appeal had raised £591,096. Alongside such an incredibly generous response to the emergency appeal we saw a further £261,223 come in to support the Gaza Sunbirds responses in Gaza and £195,838 to support HIRN's activities.

Without this amazing response from our supporters and friends none of these activities would have been possible. We are deeply grateful to all the individuals, trusts (whether private or public) and companies that have offered their support.

We are particularly grateful to those who organised food-based events with us or for us. These included events offered by Akub Restaurant, Food for Palestine and Souk El Salaam. We also organised Taste of Palestine events in Cambridge and Bristol. These events not only raised vital funds but also increased awareness of Amos Trust our partners and our activities in Gaza. These twin themes of awareness raising and raising funds also underpinned the events and activities we delivered with musicians and other performers and the two Run the Wall events that we ran in 2023. Thank you so much to the 1000's who took part from over 35 different countries and to all the others who have raised such vital funds and demonstrated so powerfully their support for an immediate cessation of violence and for a just resolution to the conflict. The last advocacy and education activity that deserves special mention is the very well attended webinar series we delivered between October and January. Our grateful thanks go out to all the contributors to this highly successful initiative.

We finally need to thank all our supporters who took part in so many advocacy activities, whether that be joining protests, writing letters to MPs or attending the events and acts of solidarity mentioned above or the many others we do not have space to highlight.

Targets for 2024-2025

Street Justice

- **Karunalaya**
  - Assist Karunalaya in securing the long-term future of girls' shelter.
  - Provide additional funding and advice if the Chennai Corporations cut support for the girls' shelter.
- **Umthombo**
  - Continue to support Umthombo's highly successful work with young women.
  - Identify with them how their programmes and Amos Trust's support can be adapted to meet the rapidly deteriorating economic conditions in South Africa.
- **New Generation**
  - Work with New Generation to improve their Monitoring and Evaluation procedures and systems.
  - Support the relaunch of their entrepreneurship programme for young women.
- **Cheka Sana**
  - Build upon the success of their Street Born project and extend the project lifespan.
  - Support them to establish a stable and sustainable management structure.
  - Meet gaps in funding for their outreach work with girls and young women.

Climate Justice

- **CEPAD Nicaragua**
  - Run a Big Give appeal to raise funds for climate durable latrines to replace those destroyed in the 2023 hurricanes.
  - Support the 4th year of CEPAD's 5-year community development and climate resilience programme in 7 communities surrounding Teustepe in Boaco Region of Nicaragua.
  - Bring a team from CEPAD to the UK in September 2024 to share their learning, thank supporters and broaden the supporter base for their activities.
  - Monitor the political situation in Nicaragua.
- **Climate Fellowship**
  - Provide training to the 12 young women climate activists selected for the Climate Fellowship from Central America
  - Provide start-up grants to these 12 young women.
  - Begin to establish the Climate Fellowship by drawing these young Climate Activists into a network to share one another's learning and to understand each other's situations.
  - Monitor and Report back on the use of the programme grant funds and on the learning from the first year of the Climate Fellowship.
  - Recruit a second cohort of 12 young women activists for the Fellowship.
  - Secure funds for the first two years of the Climate Fellowship.

Palestine Justice

- **Emergency Appeal**
  - Continue to run our Emergency appeal for Gaza and the West Bank until such a time as there is a long-term cease fire.
- **Focus emergency support in Gaza on:**
  - Emergency medical care through our long-term partnership with Al Ahli Hospital in Gaza City.
  - Psychosocial support for highly traumatised children and their parents.
  - Emergency food aid through partnership projects with MA'AN Development and the Welfare Association.
  - The Gaza Sunbirds food aid programmes and link these into programmes being delivered by the Welfare Association.
  - Support the young writers of We are Not Number by providing cash payments for the stories they submit of life in Gaza and as they document a genocide.

- **Support on the West Bank**
  - Assist in supporting home rebuild and community interventions in Area C by our partners Holy Land Trust and HIRN.
  - Provide increased grant support to Alrowwad Youth Arts Centre in Aida Camp, Bethlehem for their beautiful resistance programmes.
  - Provide emergency food support through Alrowwad and Holy land Trust to families in the Bethlehem governorate who have had no income since October 2023.
  - Support the building of Wi'am new community hall next to the Separation Wall in Bethlehem.
- **Celebrate Palestinian Culture**
  - Run food events with leading Palestinian chefs to raise financial support for our emergency appeal and to celebrate Palestinian cuisine and culture.
  - Explore a physical exhibition of Gaza art in the UK in 2025 building on our On Location initiative.
  - Run Sumud, a concert for Gaza featuring internationally acclaimed musicians and Palestinian performers.
  - Create Requiem - a requiem for Gaza - with music by Brian Eno and Palestinian musicians, stories of life in Gaza by the young writers from We Are not Numbers, poems from Gazan writers and graphics from Amos Trust's Communication team. To be delivered at Greenbelt Festival, a major London venue and to be toured around the country.
- **Campaign for Palestinian Rights**
  - Work with the Palestinian Platform, Palestine Solidarity Campaign and others to call for:
    - an immediate ceasefire and end to hostilities in Gaza.
    - the free movement of aid into Gaza.
    - the release of hostages/prisoners.
    - an arms embargo on Israel by the UK government.
    - the implementation of international law.
    - an end to the occupation of the West Bank.
- **Gaza Sunbirds**
  - Work with and support the Gaza Sunbirds team to bring riders from Gaza to represent Palestine at the Paralympics in Paris and the Cycling World Championship in Zurich.
- **Other Palestine Justice campaigns and activities**
  - Work with Holy Land Trust to campaign against the building of a new Israeli settlement in the World Heritage site beside Batir village.
  - Build on the success of Run the Wall and establish this as an annual Solidarity Run.
  - Undertake further fundraising events and Christmas tour to raise awareness of the situation in Gaza and vital funds. This will include cycling and other sporting challenges, community events and involvement at UK festivals.

Financial Review

Summary for the 2023-2024 financial year

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

We began the financial year having agreed budgets for expenditure and income that predicted an overall deficit for the period of £34,000. We constructed sensible and realistic budgets to deliver our planned activities, secure in the knowledge that we had funds available to cover small variances. Despite the abrupt changes that occurred in October 2023, the robust financial reporting and reviewing structures we have in place allowed us to react and adapt to the new situation.

Income and expenditure for the year were both substantially higher than anticipated as can be seen in the tables below. Income wise this was due to the response to our emergency appeal for Gaza and the West Bank, launched in October 2023. Expenditures were also significantly higher than budgeted, to respond to the significant, unanticipated rise in expenditure funded from the appeal.

The tables below show breakdowns of:

- Income, expenditure & overall surplus/deficit for the year.
- Unrestricted, Designated and Restricted funds at year end.
- Movement in funds in year for each fund type.

The tables also contain the previous year's figures for comparative purposes.

Surplus/(Deficit) of funds

	2023-2024	2022-2023
Total Income	£2,090,475	£1,061,063
Total Expenditure	(£1,641,314)	(£1,254,677)
Surplus / (Deficit)	£449,161	(£193,614)

Notes:

- Total income increased year on year by 97% and exceeded budgetary expectations by 83%.
- Total expenditure increased year on year by 30% and exceeded budgetary expectations by 40%.

Unrestricted, designated, and restricted funds:

2023-2024 year-end			2022-2023 year-end		
Unrestricted	Designated	Restricted	Unrestricted	Designated	Restricted
£221,030	£338,500	£554,788	£255,264	£299,035	£110,858
TOTAL FUNDS HELD 31/03/24		**£1,114,318**	**TOTAL FUNDS HELD 01/04/23**		**£665,157**

Movement in funds 2023-2024

Fund	Type	01/04/23 £	Income £	Expenditure £	Transfers £	31/03/24 £	Movement £
Unrestricted	Free reserves	255,264	718,989	(713,758)	(39,465)	221,030	(34,234)
Resilience and recovery fund	Designated reserves	279,035	-	-	39,465	318,500	39,465
Special Projects fund	Designated reserves	20,000	-	-	-	20,000	-
Restricted funds	Restricted	110,858	1,371,486	(927,556)	-	554,788	443,930
Total Funds		**665,157**	**2,090,475**	**(1,641,314)**	**-**	**1,114,318**	**449,161**

See table in next section for fund definitions.

Notes:

- **Unrestricted funds** - decreased overall in the year by £34,234. This is in line with our strategic target to gradually reduce the level of free reserves held.
- **Resilience & Recovery fund** – Increased by £39,465 in the year. Funds were transferred from unrestricted funds to this designated reserves fund to bring the fund balance up to the target level set in the Amos Trust reserves policy.
- **Special projects fund** – unchanged in the year and in line with the reserves policy.
- **Restricted funds** – Increased in the year by £443,930. The significant increase in restricted funds held is due to the Emergency Appeal for Gaza and the West Bank launched in October 2023. The appeal generated over £850,000 in income and we were able to make grants from the fund of more than £500,000 before year end. The distribution of funds was affected by the logistical challenges and programme delivery risks faced by our partners on the ground together with the need for Amos Trust to work within regulatory frameworks and our own grant making and monitoring policies. The Trustees are aware that this restricted appeal fund balance is significant. We are committed to drawing down these funds while operating within acceptable risk tolerances and being aware that large amounts of funds will be needed in the medium and long term, even after hostilities in the region eventually cease.

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

Fund types

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	Free reserves	Donations and income received where no restriction has been placed on the use of funds.
Resilience and recovery 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. • Maintaining a level of funds for our partnership programmes 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. • A portion of the restricted funds held are realised from funding from applications to grant making organisations and Trusts. • A second portion is realised from specific fundraising appeals to our supporters and the wider public.

Restricted funds carried forward at year end.

The table below shows a breakdown of restricted funds held at year end.

- There are agreed funding plans in place for each of the balances generated from restricted grant funding and detailed plans to drawdown the funds generated from restricted appeals.
- Please see the notes in the 'Movement in funds 2023-2024' section above for further details of our strategy for the Gaza & West Bank emergency appeal funds.

Activity or Partner	Amount c/f	Notes
GRANT FUNDING – Funds from grant giving organisations and trusts		
Karunalaya, India	£23,500	Funding for programmes for Women & Girls.
New Generation Burundi	£13,825	Funding for programmes for Women & Girls.
New Generation Burundi	£7,700	Funding for women's entrepreneurship programme.
Al Ahli Hospital, Gaza	£2,500	Funding for breast cancer screening programme
Gaza Emergency appeal	£17,000	Funding for emergency aid responses in Gaza.
RESTRICTED APPEALS		
Travel Bursary fund	£10,750	Appeal fund created to grant bursaries to young people to visit Amos partners.
Palestine Justice	£98,158	Appeal funds for specific Palestine justice advocacy & education activities.
HIRN, Hebron	£27,938	Appeal funds for small humanitarian, development and resilience building projects in southern West Bank.
Al Ahli Hospital, Gaza	£4,333	Appeal funds from 'Rosy October' appeal in October 2023 for breast cancer screening programme.
Gaza & West Bank emergency appeal	£342,235	Appeal funds from appeal launched on 13/10/23.
CEPAD, Nicaragua	£6,849	Appeal funds from 'Big Green Give' appeal for Teustepe communities
Total funds carried forward	**£554,788**	

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
- 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.
- Maintaining 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.

Fund calculation:
Six months of the core expenditure required to operate the charity and meet grant funding agreements with our partners. 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 £318,500 against a budget target of £318,500.

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 2024 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
Alexia del Carmen Lizarraga Quintero	Partnerships & Climate Fellowship (maternity cover)	Full-time (from January 2024)
Nick Welsh	Head of Communications	Full-time
Jill Howard-Gunasekera	Administration & Travel	4 days per week
Sally Azzam	Community Engagement - Palestine	14 hours per month
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: 27 January 2025

Matthew R Carson
Trustee & Treasurer
Date: 27 January 2025

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 2024 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 2024 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: 23 January 2024

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 2024

	Notes	2023-24 Unrestricted funds £	2023-24 Restricted funds £	2023-24 Total funds £	2022-23 Total funds £
INCOME & ENDOWMENTS FROM					
Donations and legacies	2	542,566	1,371,486	1,914,052	854,596
Charitable activities	3	147,711	-	147,711	167,938
Other trading Activities	4	24,964	-	24,964	37,233
Investments	6	3,748	-	3,748	1,296
Total Income		718,989	1,371,486	2,090,475	1,061,063
EXPENDITURE ON					
Raising funds	7	223,943	-	223,943	130,776
Charitable activities	8/9/10/11/12				
Advocacy & education (a&e)		365,835	46,998	412,833	555,592
Partner projects (partnerships)		123,970	880,568	1,004,538	568,309
Total expenditure		713,748	927,566	1,641,314	1,254,677
NET INCOME/EXPENDITURE		5,241	443,920	449,161	(193,614)
Transfers between funds		-	-	-	-
Net movement in funds		5,241	443,920	449,161	(193,614)
RECONCILIATION OF FUNDS					
Total fund brought forward		554,299	110,858	665,157	858,771
TOTAL FUNDS CARRIED FORWARD		559,540	554,778	1,114,318	665,157

AMOS TRUST
BALANCE SHEET
FOR THE YEAR ENDING 31 MARCH 2024

	Notes	2023-24 Unrestricted funds	2023-24 Restricted funds	2023-24 Total funds	2022-23 Total funds
		£	£	£	£
FIXED ASSETS					
Tangible assets	13	3,568	-	3,568	4,339
CURRENT ASSETS					
Stocks	14	5,174	-	5,174	6,495
Debtors	15	29,359	-	29,359	122,985
Cash at bank and in hand		563,276	554,788	1,118,064	701,942
		597,809	554,788	1,152,597	831,422
CREDITORS					
Amounts falling due within 1 year	16	(41,847)	-	(41,847)	(170,604)
NET CURRENT ASSETS		555,962	554,788	1,110,750	660,818
TOTAL ASSETS LESS CURRENT LIABILITIES		559,530	554,788	1,114,318	665,157
NET ASSETS		559,530	554,788	1,114,318	665,157

FUNDS	17	2023-24 Unrestricted funds	2023-24 Restricted funds	2023-24 Total funds	2022-23 Total funds
Unrestricted reserves		£	£	£	£
Unrestricted		221,030	-	221,030	255,264
		221,030	-	221,030	255,264
Designated reserves					
Resilience and recovery fund		318,500	-	318,500	279,035
Special project fund		20,000	-	20,000	20,000
		338,500	-	338,500	299,035
Restricted funds					
Grant funding		-	64,525	64,525	66,995
Restricted appeals		-	490,263	490,263	43,863
		-	554,788	554,788	110,858
TOTAL FUNDS 31 MARCH 2024		559,530	554,788	1,114,318	665,157

AMOS TRUST
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDING 31 MARCH 2024

CASH FLOWS FROM OPERATING ACTIVITIES	Notes	2023-24	2022-23
Net cash provoded by/used in operating activities	19	416,122	(153,652)
Increase decrease in cash & cash equivalents in year		416,122	(153,652)
Cash and cash equivalents at start of year	20	701,942	855,594
Cash and cash equivalents at end of year		1,118,064	701,942

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

Robert Cohen
Robert Cohen
Chair of Trustees
27 January 2025

Matthew Carson
Matthew Carson
Trustee & Treasurer
27 January 2025

AMOS TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 MARCH 2024
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 2024
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
- 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. Expenditures which meet these criteria are charged to the fund.

Further explanation of the nature and purpose of each restricted 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
FOR THE YEAR ENDING 31 MARCH 2024
The notes form part of these financial statements

2. DONATIONS AND LEGACIES

	Unrestricted funds	Restricted funds	Total 2023-24	2022-23
	£	£	£	£
Donations	511,566	1,371,486	1,883,052	854,056
Legacies	31,000	-	31,000	540
	542,566	1,371,486	1,914,052	854,596

3. CHARITABLE ACTIVITIES

	Unrestricted funds	Restricted funds	Total 2023-24	2022-23
	£	£	£	£
Advocacy & education	10,725	-	10,725	5,031
Supporter trips to vist partner projects	136,986	-	136,986	162,907
	147,711	-	147,711	167,938

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted funds	Restricted funds	Total 2023-24	2022-23
	£	£	£	£
Merchandise sales	24,964	-	24,964	12,203
St Clement's rental space income	-	-	-	25,030
	24,964	-	24,964	37,233

6. INCOME FROM INVESTMENTS

	Unrestricted funds	Restricted funds	Total 2023-24	2022-23
	£	£	£	£
Bank interest	3,748	-	3,748	1,296

AMOS TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 MARCH 2024
The notes form part of these financial statements

7. COSTS OF RAISING FUNDS

	2023-24	2022-23
	£	£
Fundraising direct costs	91,222	37,898
Publicity & promotion direct costs	25,433	14,302
Staff costs	107,288	78,576
	223,943	130,776

Fundraising Multiplier calculation	2023-24	2022-23
(Income generated from donations, legacies & charitable activities / cost of raising funds)	9.21	7.82

8. COSTS OF CHARITABLE ACTIVITIES

	Direct costs	Restricted	Staff costs	Support costs	2023-24	2022-23
	£	£	£	£	£	£
Advocacy & education (a&e)	179,827	46,998	159,799	12,358	398,982	507,824
Partner projects (partner)	41,644	880,568	58,214	24,112	1,004,538	568,309
	221,471	927,566	218,013	36,470	1,403,520	1,076,133

9. SUPPORT COSTS

	Staff costs	Support costs	2023-24	2022-23
Advocacy & Education	£	£	£	£
Management, personnel & compliance	16,085	3,162	19,247	14,175
Operations, finance & administration	29,236	-	29,236	30,827
St Clements office	-	-	-	7,501
Advocacy - campaigning & events	100,002	9,196	109,198	98,483
Advocacy - supporter trips	14,476	-	14,476	33,338
	159,799	12,358	172,157	184,324
Partner Projects				
Management and monitoring of partnerships & partner grants	58,214	24,112	82,326	51,250
	58,214	24,112	82,326	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

	2023-24	2022-23
	£	£
Trustee meeting costs	-	16
Governance resources	-	123
Staff costs	7,548	9,753
Auditors renumeration	6,303	6,622
Legal & professional fees	-	31,254
	13,851	47,768

AMOS TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 MARCH 2024
The notes form part of these financial statements

12. STAFF COSTS

	2023-24	2022-23
	£	£
Wages and salaries	288,050	278,727
Social serurity costs	30,620	29,690
Pensions costs	14,179	13,881
Training & development	2,863	922
Recruitment	299	681
	336,011	323,901

	2023-24	2022-23
The average monthy number of employees during the year was:	7.0	7.2

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		2023-24	2022-23
		£	£
Governance		7,548	9,753
Management, personnel & compliance		16,085	14,175
Operations, finance & administration		29,236	29,224
Fundraising & supporter development		107,288	78,576
St Clements office		-	7,501
Advocacy - campaigning & events	a&e	100,002	98,483
Advocacy - supporter trips	a&e	14,476	33,338
Partner management & monitoring	partners	58,214	51,250
		332,849	322,300

13. TANGIBLE FIXED ASSETS

	Fixtures & fittings	Computer Equipment	Totals
	£	£	£
COST			
As at 01 April 2023	53,086	50,575	103,661
Additions	-	950	950
Disposals	-	-	-
As as 31 March 2024	53,086	51,525	104,611
DEPRECIATION			
As at 01 April 2023	52,991	46,173	99,164
Charge for year	48	1,784	1,832
Eliminated on disposal	47	-	47
As as 31 March 2024	53,086	47,957	101,043
NET BOOK VALUE			
As at 31 March 2024	-	3,568	3,568
As at 31 March 2023	95	4,244	4,339

AMOS TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 MARCH 2024
The notes form part of these financial statements

14. STOCKS

	2023-24	2022-23
	£	£
Stock held	5,174	6,495

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

	2023-24	2022-23
Amounts falling due within one year	£	£
Trade debtors	21,663	7,507
Tax refunds due	-	33,733
Prepayments	3,585	63,208
Accrued income	4,111	18,537
	29,359	122,985

16. CREDITORS

	2023-24	2022-23
Amounts falling due within one year	£	£
Trade creditors	7,397	21,635
Taxation & social security	6,275	7,096
Unclaimed refunds for cancelled supporter trips	4,230	4,300
Accruals	16,248	23,432
Deferred income	5,394	111,953
Pension fund	2,303	2,188
	41,847	170,604

AMOS TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 MARCH 2024
The notes form part of these financial statements

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	free	718,989	713,758	5,231
UNRESTRICTED RESERVES TOTAL		718,989	713,758	5,231
Designated reserves				
Resilience and recovery fund	free	-	-	-
Special project fund	partnerships	-	-	-
DESIGNATED RESERVES TOTAL		-	-	-
Restricted funds				
Grant funding				
Street Justice	a&e	1,000	1,000	-
Cheka Sana, Tanzania	partnerships	15,400	15,400	-
Karunalaya, India	partnerships	43,500	40,797	2,703
New Generation, Burundi	partnerships	37,700	23,675	14,025
Umthombo, South Africa	partnerships	21,617	21,617	-
Al Ahli hospital, Gaza	partnerships	12,500	10,000	2,500
Gaza/West Bank emergency appeal	partnerships	43,400	26,400	17,000
NECC, Gaza	partnerships	-	5,000	(5,000)
CEPAD, Nicaragua	partnerships	15,625	20,625	(5,000)
Restricted appeals				
Travel bursaries	a&e	-	-	-
Palestine Justice	a&e	115,887	50,842	65,045
HIRN, Hebron	partnerships	195,838	196,598	(760)
Al Ahli hospital, Gaza - Rosy October appeal	partnerships	4,333	-	4,333
Gaza/West Bank emergency appeal	partnerships	852,319	510,084	342,235
CEPAD Big Green Give 2023	partnerships	12,367	5,518	6,849
RESTRICTED FUNDS TOTAL		1,371,486	927,556	443,930
TOTAL FUNDS		**2,090,475**	**1,641,314**	**449,161**

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

	£	
Street Justice a&e	1,000	- From one funder
Street Justice partners	118,217	- From nineteen funders
Palestine Justice partners	55,900	- From five funders
Climate Justice partners	15,625	- From two funders
	190,742	

AMOS TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 MARCH 2024
The notes form part of these financial statements

17. MOVEMENT IN FUNDS (CONT.)

Net movement in funds for the year	Area of work	Opening balance 01 April 2023	Net movement in funds	Transfer between funds	Closing balance 31 March 2024
Unrestricted reserves		£	£		£
Unrestricted funds	free	255,264	5,231	(39,465)	221,030
UNRESTRICTED RESERVES TOTAL		255,264	5,231	(39,465)	221,030
Designated reserves					
Resilience and recovery fund	free	279,035	-	39,465	318,500
Special project fund	partnerships	20,000	-	-	20,000
DESIGNATED RESERVES TOTAL		299,035	-	39,465	338,500
Restricted funds					
Grant funding					
Street Justice	a&e	-	-	-	-
Cheka Sana, Tanzania	partnerships	-	-	-	-
Karunalaya, India	partnerships	20,797	2,703	-	23,500
New Generation, Burundi	partnerships	7,500	14,025	-	21,525
Umthombo, South Africa	partnerships	-	-	-	-
Al Ahli hospital, Gaza	partnerships	-	2,500	-	2,500
Gaza/West Bank emergency appeal	partnerships	-	17,000	-	17,000
NECC, Gaza	partnerships	5,000	(5,000)	-	-
CEPAD, Nicaragua	partnerships	5,000	(5,000)	-	-
Grant funding total		38,297	26,228	-	64,525
Restricted appeals					
Travel bursaries	a&e	10,750	-	-	10,750
Palestine Justice	a&e	33,113	65,045	-	98,158
HIRN, Hebron	partnerships	28,698	(760)	-	27,938
Al Ahli hospital, Gaza - Rosy October appeal	partnerships	-	4,333	-	4,333
Gaza/West Bank emergency appeal	partnerships	-	342,235	-	342,235
CEPAD Big Green Give 2023	partnerships	-	6,849	-	6,849
Restricted appeals total		72,561	417,702	-	490,263
RESTRICTED FUNDS TOTAL		110,858	443,930	-	554,788
TOTAL FUNDS		**665,157**	**449,161**	**-**	**1,114,318**

AMOS TRUST
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDING 31 MARCH 2024
The notes form part of these financial statements

18. RELATED PARTY DISCLOSURES

There are no related party disclosures in the financial year.

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

	2023-24	2022-23
	£	£
(Expenditure) / Income for the reporting period (as per the statement of financial activities)	449,161	(193,614)
Depreciation charges	771	4,061
Decrease / (Increase) in stock	1,321	(144)
Decrease / (Increase) in debtors	93,626	(42,870)
(Decrease) / increase in creditors	(128,757)	78,915
	416,122	(153,652)

20. ANALYSIS OF CASH AND CASH EQUIVALENTS

	31/03/23	**cash flows**	**31/03/24**
	£	£	£
Cash at bank and in hand	701,942	416,122	1,118,064