

THE FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

England & Wales · Charity number 802351

Details

Other names	FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF EAST JERUSALEM
Status	Registered
Legal form	Trust
Registered	1990-02-13
Register	View on the Charity Commission register

Contact

Address Elizabeth Court
17 Tryon Crescent
London
London
E9 7RY

Phone 02079677015

Email spafford.uk@gmail.com

Website www.spaffordcenter.org

Activities

Objects: THE ADVANCEMENT OF THE CHARITABLE WORK NOW CARRIED ON AT THE SPAFFORD CHILDRENS' CENTER OF JERUSALEM, BEING A CENTER FOR THE CARE AND TREATMENT OF SICK CHILDREN AND INFANT WELFARE CENTER.

Activities: FSCC raises money for the advancement of the charitable work carried on at the Spafford Childrens Center of Jerusalem in the state of Israel, being a centre providing care, treatment and education to children. All money raised is sent to SCC except the small proportion spent on administration and book keeping.

Classification

- **How:** Provides Other Finance
- **What:** The Advancement Of Health Or Saving Of Lives
- **Who:** Children/young People

Geography

- **Area of benefit:** JERUSALEM
- Israel

Finances

Period end	Income	Expenditure	Assets	Employees
2025-04-05	£76,808	£64,507	-	-
2024-04-05	£74,135	£63,356	-	-
2023-04-05	£67,811	£79,721	-	-
2022-04-05	£54,270	£139,101	-	-
2021-04-05	£80,296	£50,086	-	-

Trustees

Name	Role	Appointed
FRANK SPENCER-NAIRN	Chair	
ABIR TUQAN		
BECKETT VESTER		2013-02-05
DAVID CAUSER		2019-01-21
DOUGLAS SPENCER-NAIRN		2013-02-05
DR AHMED MASSOUD MD		
Kim Ingleby		2018-09-12
LADY DJEMILA LOVELL COPE		
Lucinda C L Lopresti		2023-03-08
NICK VESTER		
Pippa Sentance		2014-05-20
Rosie Ingleby		2014-05-20
SAID SHEHADEH		
Sara Bristow		2020-01-15
Sophia Lopresti		2021-12-15
Susan Mary Partridge		2017-11-07
TESSA INGLEBY		

THE FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

England & Wales - Charity number 802351

Accounts

Charity registration number 802351 (England and Wales)

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Djemila, Lady Cope of Berkeley
(Honorary Life President)
Frank Spencer-Nairn FCA (Chairman)
David Causer FCA (Treasurer)
Jacob Dajani (Deputy Chairman)
Rosie Ingleby
Tessa Ingleby
Dr Ahmed Massoud
Douglas Spencer-Nairn (Deputy
Chairman)
Pippa Sentance
Susan Partridge (Deputy Chairman)
Said Shehadeh
Abir Tuqan
Beckett Vester
Nicholas Vester
Kim Ingleby
Sara Bristow
Sophia Lopresti
Lucy Lopresti

Charity number (England and Wales) 802351

Principal address

Elizabeth Court
17 Tryon Crescent
London
E9 7RY

Independent examiner

Affinia
3rd Floor
Chancery House
St Nicholas Way
Sutton
Surrey
SM1 1JB

Bankers

Natwest Plc
PO Box 2162
20 Dean Street
London
W1A 1SX

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

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FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, 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 1 January 2019)".

Objectives and activities

The charity's objective is the advancement of the charitable work undertaken by the Spafford Children's Center of Jerusalem, providing care, treatment and education for children in East Jerusalem and the Old City.

It does this by raising money in the United Kingdom on behalf of the Spafford Children's Center. All the income is remitted except for the small proportion spent on administration and fundraising. With the exception of the Administrator, all the work is done by committee members and volunteers who accept no remuneration for their time or expenses.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

This report, covering the period from April 2024 through to March 2025, is being presented to the AGM in January 2026. With so much happening in the immediate region and the wider Middle East, this makes for a very confusing picture and time sequence to report on. From its early beginnings, the Spafford Children's Center has risen to the challenge, responding to the suffering and hardship of the day and making a difference to many young lives. This has not changed; we can be proud of our record, now covering one hundred years. Rather different this time are the difficulties some aid agencies themselves are being made to experience, with knock-on consequences for the others.

The appalling two year Gaza war, now halted by a fragile ceasefire, has been a huge challenge for our human and financial resources. I would like to record on behalf of all Trustees and Friends of SCC our unreserved thanks and admiration for the way our Jerusalem staff, our fundraisers and our donors have dug deep and once again responded in their own ways to help the children of East Jerusalem and the Old City. The generosity of our donors has been unprecedented in this year of need. It has been truly heart-warming. Thank you. The SCC in Jerusalem has been so grateful for all funds we have been able to transfer to them in this most challenging year, including the ring-fenced funding to pay for the Summer Camp in July. Some 70 children took part in the sporting and cultural activities and Field Trips, for some it may have been their only such trip in a whole year.

President Trump's decision to cut overseas aid (USAID) has had serious consequences, both directly and indirectly, with some regular donor aid agencies finding themselves unable to meet their usual commitments. Thankfully unaffected donors have stepped up; one such has been MAP UK who agreed to fund a one year programme of remedial education and psychological support at the Center. The result has been such a success that a further 3 year programme has now been agreed. This growing co-operation between SCC and MAP is hugely to be welcomed by FSCC. We hope to welcome their CEO, Stephen Cutts, as a speaker to an event in 2026.

Fundraising continued successfully throughout 2024. In the spring, the magnificent Bath Half Marathon runners raised some £2000 again while a marathon runner elsewhere also contributed. June saw a friend of Tessa Ingleby open her garden in Perthshire partly for FSCC and raised over £600.

In July Djemila organised a well-supported famous hymns evening in Bath with Pamela Rhodes from Songs of Praise raising £2000. Former Spafford Medical Director, Dr Jantien Dajani, made a surprise visit from Holland and contributed to the evening.

The record breaking event of the year took place in London on November 8th when author Matthew Teller and American Colony Bookseller Mahmoud Muna presented their new book, Day Break in Gaza, an anthology of short stories. A new venue, St James Church, Bayswater, was successfully tried with Susie Partridge and her team producing their usual magnificent spread of Palestinian mezze. 96 people bought tickets. The sale of books went extremely well, together with the usual sales table items. After costs, the evening brought in over £11,000 which was fantastic. A massive thank you to everyone.

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

There were also several smaller events held elsewhere in the UK, all well supported and truly worthwhile. All Saints, West Dulwich had a sales table on two occasions, one being the Harvest Festival, thanks to Sara Bristow. Once again SOAS allowed us to have a sales table on Palestine Solidarity Day. Of particular pleasure to me was the usual collection taken at my tiny church in the Highlands, St Ninian's, Glenurquhart at the Annual Carol Service raising £500. I gave a small introduction as usual and the daily plight of the Palestinians as portrayed on our TVs did the rest.

I would like to thank all my fellow Trustees for their hard work and support during the financial year 2024/25. The only change in the Trustees during the year was the retirement of Connie Musallam at the AGM in January 2025 due to the pressure of other work. We thank her very much for her time on the Board and wish her well in her career.

Financial review

Total income for the year once again showed a healthy improvement from £74,135 to £81,808. The main fundraising event for Daybreak in Gaza raised over £10,000 and we had a good level of generous donations during the year. As a consequence, we were able to increase our transfers to Jerusalem from £55,000 to £60,000.

It is the policy of FSCC that unrestricted funds should be remitted to SCC on a regular basis as and when approved by the Board of Trustees whilst maintaining adequate reserves to allow for the fluctuating success of fund raising and to meet current expenses in the UK.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity was established by a charitable trust deed on 31 October 1989. The Charity's area of benefit is Israel and Palestine. It owns no property and has no liabilities. Financial decisions are made by the Board of Trustees.

The trustees who served during the year were:

Djemila, Lady Cope of Berkeley (Honorary Life President)

Frank Spencer-Nairn FCA (Chairman)

David Causer FCA (Treasurer)

Jacob Dajani (Deputy Chairman)

Rosie Ingleby

Tessa Ingleby

Dr Ahmed Massoud

Douglas Spencer-Nairn (Deputy Chairman)

Pippa Sentance

Susan Partridge (Deputy Chairman)

Said Shehadeh

Abir Tuqan

Beckett Vester

Nicholas Vester

Kim Ingleby

Sara Bristow

Connie Musallam

(Resigned 29 January 2025)

Sophia Lopresti

Lucy Lopresti

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company. They are also responsible for safeguarding the assets of the Charity and hence for taking responsible steps for the prevention and detection of fraud and other irregularities.

The Charity's Administrator and Secretary, Magda Bilka-Pereda, was the only salaried employee, working part time.

The trustees' report was approved by the Board of Trustees.



.....
Frank Spencer-Nairn FCA (Chairman)

Trustee

Dated: **16.1.26**

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

I report to the trustees on my examination of the financial statements of Friends of the Spafford Children's Center of Jerusalem (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Andrew Seton FCCA

Affinia
3rd Floor
Chancery House
St Nicholas Way
Sutton
Surrey
SM1 1JB

Dated: 19 January 2026

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	2	72,883	5,000	77,883	61,456	5,000	66,456
Charitable activities	3	3,925	-	3,925	7,559	-	7,559
Investments	4	-	-	-	120	-	120
Total income		<u>76,808</u>	<u>5,000</u>	<u>81,808</u>	<u>69,135</u>	<u>5,000</u>	<u>74,135</u>
Expenditure on:							
Raising funds	5	6,569	-	6,569	8,281	-	8,281
Charitable activities	6	57,938	5,000	62,938	50,075	5,000	55,075
Total expenditure		<u>64,507</u>	<u>5,000</u>	<u>69,507</u>	<u>58,356</u>	<u>5,000</u>	<u>63,356</u>
Net gains/(losses) on investments	9	-	-	-	(152)	-	(152)
Net income and movement in funds		<u>12,301</u>	<u>-</u>	<u>12,301</u>	<u>10,627</u>	<u>-</u>	<u>10,627</u>
Reconciliation of funds:							
Fund balances at 1 April 2024		<u>58,898</u>	<u>-</u>	<u>58,898</u>	<u>48,271</u>	<u>-</u>	<u>48,271</u>
Fund balances at 31 March 2025		<u>71,199</u>	<u>-</u>	<u>71,199</u>	<u>58,898</u>	<u>-</u>	<u>58,898</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.


FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

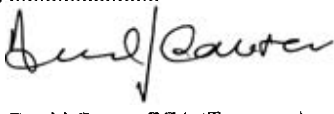
BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	11	10,000		5,000	
Cash at bank and in hand		63,359		56,058	
		<u>73,359</u>		<u>61,058</u>	
Creditors: amounts falling due within one year					
	12	(2,160)		(2,160)	
Net current assets			<u>71,199</u>		<u>58,898</u>
Income funds					
Unrestricted funds	12		<u>71,199</u>		<u>58,898</u>
			<u>71,199</u>		<u>58,898</u>

The financial statements were approved by the Trustees on 16.1.26


 Frank Spencer-Naim FCA (Chairman)
 Trustee


 David Causer FCA (Treasurer)
 Trustee

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Friends of the Spafford Children's Center of Jerusalem is an unincorporated registered charity in England and Wales. The registered address is Elizabeth Court, 17 Tryon Crescent, E9 7RY, London.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2025	2025	2025	2024	2024	2024
	£	£	£	£	£	£
Donations and gifts	72,883	5,000	77,883	61,456	5,000	66,456

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Event sales	3,925	7,559

4 Investments

	Unrestricted funds 2025 £	Total 2024 £
Income from unlisted investments	-	116
Interest receivable	-	4
	-	120

5 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Support costs	6,569	8,281

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Charitable activities

	Donations to Spafford Children's Center 2025 £	Donations to Spafford Children's Center 2024 £
Donations to Spafford Children's Center	60,606	55,075
Event expenditure	2,332	-
	<u>62,938</u>	<u>55,075</u>
	<u>62,938</u>	<u>55,075</u>
Analysis by fund		
Unrestricted funds	57,938	50,075
Restricted funds	5,000	5,000
	<u>62,938</u>	<u>55,075</u>

7 Net movement in funds

The net movement in funds is stated after charging/(crediting):

	2025 £	2024 £
Fees payable for the independent examination of the charity's financial statements	2,160	2,040
	<u>2,160</u>	<u>2,040</u>

8 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Net gains/(losses) on investments

Total	Unrestricted funds
2025	2024
£	£

Revaluation of investments	-	(152)
	<u> </u>	<u> </u>

10 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

11 Debtors

2025	2024
£	£

Amounts falling due within one year:

Other debtors	10,000	5,000
	<u> </u>	<u> </u>

12 Creditors: amounts falling due within one year

2025	2024
£	£

Accruals and deferred income	2,160	2,160
	<u> </u>	<u> </u>

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024	Incoming resources	Resources expended	Gains and losses	At 31 March 2025
	£	£	£	£	£
General funds	58,898	76,808	(64,507)	-	71,199
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Previous period:	At 1 April 2023	Incoming resources	Resources expended	Gains and losses	At 31 March 2024
	£	£	£	£	£
General funds	48,271	69,135	(58,356)	(152)	58,898
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

THE FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

England & Wales - Charity number 802351

Accounts

Charity registration number 802351 (England and Wales)

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE PERIOD ENDED 31 MARCH 2024

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

LEGAL AND ADMINISTRATIVE INFORMATION

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802351

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Independent examiner

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SM1 1JB

Bankers

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FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

TRUSTEES' REPORT

FOR THE PERIOD ENDED 31 MARCH 2024

The trustees present their annual report and financial statements for the period ended 31 March 2024.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, 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 1 January 2019)".

Objectives and activities

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The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

As we approach the Centenary of SCC, we have been reminded, all too dramatically, that the "Spafford" has survived and indeed responded to terrible events in the past. The appalling Gaza war, now after 15 months halted by a fragile ceasefire, has been a huge challenge for our human and financial resources. I would like to record on behalf of all Trustees and Friends of SCC our unreserved thanks and admiration for the way our Jerusalem staff, our fundraisers and our donors have dug deep and once again responded in their own ways to help the children of East Jerusalem.

This report covers the period from April 2023 through to March 2024. Our fundraising efforts kicked off in May in North Wales with a glorious lunchtime event and speaker in the lovely garden of hosts Virginia and Michael Cunningham. The happy occasion was the brainchild of long-time Friend and revered tour guide, Zara Fleming. Due to the generosity of the 58 guests and others who could not attend, the event raised over £4,000 and extended our mailing list into a new area. The delicious Mezze lunch was once again prepared by new Vice Chairman, Susie Partridge, and brought up to Wales by Sara Bristow.

In July, FSCC made its ring-fenced (donor-designated) donation to SCC to enable the popular Summer Camp to go ahead as usual. In September, Susie Partridge hosted at her Club an informal lunch for Trustees to bid a fond farewell to Jane Colling and Louise Sheridan on their retirement and warmly welcome Magda Bilska-Pereda as the new Administrator.

Special mention should go to Rob Williams and his team who for some time now have been running twice a year in the Bath Half Marathon (October and March) and raising money for FSCC; in 2023/24 the total has passed £4,000, a magnificent effort. Kim Ingleby also completed a sponsored open water swim in the South West.

In the autumn, the horrific events of October 7th, followed by the invasion of Gaza, required the Trustees to make a rapid decision to postpone a fund raising event planned for November 15th in London to the spring. However, the gravity of the situation and the financial pressures on the Spafford Center necessitated an urgent response. It was decided to launch a Crisis Appeal, backed up by the printing of a special Christmas card with a dove of Peace. The simply wonderful response from our generous donors and friends brought in over £10,000.

In November, we received a surprise invitation to have a fund raising table outside SOAS (London University) on the day designated "Day of Solidarity with the Palestinian People". A small team braved the elements and raised £800 from the sale of merchandise and donations.

The postponed fund raising event took place on 6th March in the Essex Church in Notting Hill. David Causer had found us another great speaker, former foreign correspondent Roger Hardy, who presented his new book: "The Bride: an Illustrated History of Palestine 1850 – 1948". His engaging talk on his concise and easy to read book proved popular, illustrated by many early photos from the American Colony Archive. The sales tables did well again, Susie's Mezze Supper was as good as ever. This very successful event was well supported by friends, old and new, and grossed over £10,000.

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2024

So ended another financial year in which we significantly increased our fundraising. Our level of support for SCC in Jerusalem was down as we had exhausted our reserves in the previous year. Many thanks to all for their hard work and generosity.

There were no changes in the Trustees during this year; however Magda agreed to take on the additional duties of Secretary previously carried out by Trustee Pippa Sentance.

Financial review

Total income for the year showed a healthy increase from £67,811 to £74,135. We held a number of successful fundraising events including a talk at the Essex Church in London by Roger Hardy. Once again we benefitted from runners sponsored in the Bath Half Marathon. There was an extremely generous response to our Crisis Appeal in the winter of 2023/24 as our services in Jerusalem were desperately needed.

During the year, £55,075 was transferred to SCC in Jerusalem, down from the previous year's figure of £68,275.

It is the policy of FSCC that unrestricted funds should be remitted to SCC on a regular basis as and when approved by the Board of Trustees whilst maintaining adequate reserves to allow for the fluctuating success of fund raising and to meet current expenses in the UK.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity was established by a charitable trust deed on 31 October 1989. The Charity's area of benefit is Israel and Palestine. It owns no property and has no liabilities. Financial decisions are made by the Board of Trustees.

The trustees who served during the year were:

Djemila, Lady Cope of Berkeley (Honorary Life President)

Frank Spencer-Nairn FCA (Chairman)

David Causer FCA (Treasurer)

Jacob Dajani (Deputy Chairman)

Rosie Ingleby

Tessa Ingleby

Dr Ahmed Massoud

Douglas Spencer-Nairn (Deputy Chairman)

Pippa Sentance

Susan Partridge (Deputy Chairman)

Said Shehadeh

Abir Tuqan

Beckett Vester

Nicholas Vester

Kim Ingleby

Sara Bristow

Connie Musallam

Sophia Lopresti

Lucy Lopresti

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company. They are also responsible for safeguarding the assets of the Charity and hence for taking responsible steps for the prevention and detection of fraud and other irregularities.

The Charity's Administrator, Magda Bilska-Pereda, was the only salaried employee, working part time.

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

TRUSTEES' REPORT (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2024

The trustees' report was approved by the Board of Trustees.

Frank Spencer-Nairn FCA (Chairman)

Trustee

Dated: 29 January 2025

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

I report to the trustees on my examination of the financial statements of Friends of the Spafford Children's Center of Jerusalem (the charity) for the period ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Andrew Seton FCCA

Clarkson Hyde LLP
3rd Floor
Chancery House
St Nicholas Way
Sutton
Surrey
SM1 1JB

Dated:

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE PERIOD ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	2	69,015	5,000	74,015	63,466	4,000	67,466
Investments	3	120	-	120	345	-	345
		<u>69,135</u>	<u>5,000</u>	<u>74,135</u>	<u>63,811</u>	<u>4,000</u>	<u>67,811</u>
Total income		<u>69,135</u>	<u>5,000</u>	<u>74,135</u>	<u>63,811</u>	<u>4,000</u>	<u>67,811</u>
Expenditure on:							
Raising funds	4	8,281	-	8,281	11,446	-	11,446
Charitable activities	5	50,075	5,000	55,075	64,275	4,000	68,275
		<u>58,356</u>	<u>5,000</u>	<u>63,356</u>	<u>75,721</u>	<u>4,000</u>	<u>79,721</u>
Total expenditure		<u>58,356</u>	<u>5,000</u>	<u>63,356</u>	<u>75,721</u>	<u>4,000</u>	<u>79,721</u>
Net gains/(losses) on investments	8	(152)	-	(152)	(291)	-	(291)
		<u>(152)</u>	<u>-</u>	<u>(152)</u>	<u>(291)</u>	<u>-</u>	<u>(291)</u>
Net income/(expenditure) and movement in funds		10,627	-	10,627	(12,201)	-	(12,201)
Reconciliation of funds:							
Fund balances at 6 April 2023		48,271	-	48,271	60,472	-	60,472
		<u>48,271</u>	<u>-</u>	<u>48,271</u>	<u>60,472</u>	<u>-</u>	<u>60,472</u>
Fund balances at 31 March 2024		<u>58,898</u>	<u>-</u>	<u>58,898</u>	<u>48,271</u>	<u>-</u>	<u>48,271</u>

The statement of financial activities includes all gains and losses recognised in the period. All income and expenditure derive from continuing activities.

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

BALANCE SHEET

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Debtors	10	5,000		4,664	
Investments	11	-		11,564	
Cash at bank and in hand		56,058		34,233	
		<u>61,058</u>		<u>50,461</u>	
Creditors: amounts falling due within one year	12	<u>(2,160)</u>		<u>(2,190)</u>	
Net current assets			58,898		48,271
			<u>58,898</u>		<u>48,271</u>
Income funds					
Unrestricted funds	12		58,898		48,271
			<u>58,898</u>		<u>48,271</u>

The financial statements were approved by the Trustees on 29 January 2025

Frank Spencer-Nairn FCA (Chairman)
Trustee

David Causer FCA (Treasurer)
Trustee

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE PERIOD ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Friends of the Spafford Children's Center of Jerusalem is an unincorporated registered charity in England and Wales. The registered address is Elizabeth Court, 17 Tryon Crescent, E9 7RY, London.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2024	2024	2024	2023	2023	2023
	£	£	£	£	£	£
Donations and gifts	69,015	5,000	74,015	63,466	4,000	67,466

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2024

3 Investments

	Unrestricted funds	Total
	2024	2023
	£	£
Income from unlisted investments	116	322
Interest receivable	4	23
	<u>120</u>	<u>345</u>

4 Expenditure on raising funds

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Fundraising and publicity		
Support costs	8,281	11,446
	<u>8,281</u>	<u>11,446</u>

5 Charitable activities

	Donations to Spafford Children's Center	Donations to Spafford Children's Center
	2024	2023
	£	£
Donations to Spafford Children's Center	55,075	68,275
	<u>55,075</u>	<u>68,275</u>
Analysis by fund		
Unrestricted funds	50,075	64,275
Restricted funds	5,000	4,000
	<u>55,075</u>	<u>68,275</u>

6 Net movement in funds

	2024	2023
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	2,160	2,040
	<u>2,160</u>	<u>2,040</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the period.

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2024

8 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2024	2023
	£	£
Revaluation of investments	(152)	(291)
	<u>(152)</u>	<u>(291)</u>

9 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Debtors

	2024	2023
	£	£
Amounts falling due within one year:		
Other debtors	5,000	4,664
	<u>5,000</u>	<u>4,664</u>

11 Current asset investments

	2024	2023
	£	£
Unlisted investments	-	11,564
	<u>-</u>	<u>11,564</u>

12 Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	2,160	2,190
	<u>2,160</u>	<u>2,190</u>

13 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 6 April 2023	Incoming resources	Resources expended	Gains and losses	At 31 March 2024
	£	£	£	£	£
General funds	48,271	69,135	(58,356)	(152)	58,898
	<u>48,271</u>	<u>69,135</u>	<u>(58,356)</u>	<u>(152)</u>	<u>58,898</u>

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE PERIOD ENDED 31 MARCH 2024

13 Unrestricted funds

(Continued)

Previous year:	At 6 April 2022	Incoming resources	Resources expended	Gains and losses	At 5 April 2023
	£	£	£	£	£
General funds	60,472	63,811	(75,721)	(291)	48,271
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

THE FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

England & Wales - Charity number 802351

Accounts

Charity registration number 802351

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2023

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Djemila, Lady Cope of Berkeley
(Honorary Life President)
Frank Spencer-Nairn FCA (Chairman)
David Causer FCA (Treasurer)
Jacob Dajani (Deputy Chairman)
Rosie Ingleby
Tessa Ingleby
Dr Ahmed Massoud
Douglas Spencer-Nairn (Deputy
Chairman)
Pippa Sentance (Secretary)
Susan Partridge
Said Shehadeh
Abir Tuqan
Beckett Vester
Nicholas Vester
Kim Ingleby
Sara Bristow
Connie Musallam
Sophia Lopresti
Lucy Lopresti

(Appointed 13 December
2022)

Charity number

802351

Principal address

24 Banyard Road
London
SE16 2YA

Independent examiner

Clarkson Hyde LLP
3rd Floor
Chancery House
St Nicholas Way
Sutton
Surrey
SM1 1JB

Bankers

Natwest Plc
PO Box 2162
20 Dean Street
London
W1A 1SX

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

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FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2023

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, 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 1 January 2019)".

Objectives and activities

The charity's objective is the advancement of the charitable work undertaken by the Spafford Children's Center of Jerusalem, providing care, treatment and education to children, both in East Jerusalem and Palestine.

It does this by raising money in the United Kingdom on behalf of the Spafford Children's Center. All the income is remitted except for the small proportion spent on administration and fundraising. With the exception of the Assistant Treasurer and one colleague, all the work is done by committee members who accept no remuneration for their time or expenses.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

2022/23 was a challenging financial year for the Spafford Children's Center in Jerusalem. With the Covid pandemic under control, the programme of cultural, therapeutic and psychological support and remedial education was once again in great demand from the children of East Jerusalem and their families. Income from international aid programmes and our corporate donor slowly recovered but the assistance that FSCC and AFSCC in America provided was both invaluable and essential. The improving financial situation is now threatened by the terrible war in Gaza and its consequences.

Once again, we are very grateful to our wonderful supporters and donors, large and small, for their continuing generous response to appeals and fundraising activities. We can be particularly proud of our innovative and successful fundraising events which were greatly enjoyed and attracted many new supporters. These events require a lot of hard work and team effort. The voluntary input which goes into them is not to be underestimated and huge thanks must go to all concerned. Susie Partridge and Sara Bristow deserve to be singled out for being central to most events; Susie's flair for producing mouth-watering Palestinian food under testing conditions and Sara's efficiency and organisational skills are now legendary. Djemila Cope's energy, networking and communication skills continue as ever while Pippa Sentance's charity experience and attention to detail has kept us right and solved problems.

The big 3 events were the fundraising lunch at All Saints church in West Dulwich in June 2022 raising over £3,000; Sara provided the introduction to her church and spoke. We were delighted the Bishop of Southwark was able to attend along with the vicar, the Rev Alan Everett. Matthew Teller, author of "The Nine Quarters of Jerusalem", gave fascinating talks and signed his book at the other two events, in Notting Hill in November and Bath in March, both accompanied by Palestinian food, raising £5,000 and £4,000 respectively. This formula has proved a success for author and charity alike and we hope to repeat it in the future. Sales tables for books and Palestinian products have featured successfully.

There were the usual appeals and newsletters during the year, put together by Sophia Lopresti helped by Djemila, her grandmother. There were some very generous donations, for which we are truly grateful, with one donation enabling the Summer Camp to go ahead again. One large donation, reported last year but received in this year (22/23) went towards the running of the IT Lab. Not to be forgotten, our thanks go to the 7 brave runners who took part in the Bath Half Marathon again and raised funds for us.

On the administrative front, we are deeply indebted to our Treasurer, David Causer, not only for all the usual work he does for us, but for heading up a Search committee of 5 Trustees, who gave up enormous amounts of their time, advertising, sifting through applications and interviewing in the quest for a new Administrator. This was successfully achieved in September 2023 when we welcomed Magda Bilska to that post. So final thanks go as always to our incredibly loyal and conscientious team of Jane Colling and Louise Sheridan for running our office in their final full year. An occasion will be found to enable supporters of FSCC to appropriately thank them following their retirement.

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

Financial review

Total income for the year increased from £54,270 to £67,811, largely thanks to the successful series of fundraising events and some very generous donations. During the year, £68,275 was transferred to SCC in Jerusalem, down from the exceptional level of support of £127,000 in the previous year when external grant income dried up in the Covid lockdown period. We have now exhausted the timely legacy and our level of support to SCC in the foreseeable future will depend on our fund raising.

It is the policy of FSCC that unrestricted funds should be remitted to SCC on a regular basis as and when approved by the Board of Trustees whilst maintaining adequate reserves to allow for the fluctuating success of fund raising and to meet current expenses in the UK.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity was established by a charitable trust deed on 31 October 1989. The Charity's area of benefit is Israel and Palestine. It owns no property and has no liabilities. Financial decisions are made by the Board of Trustees.

The trustees who served during the year were:

Djemila, Lady Cope of Berkeley (Honorary Life President)

Frank Spencer-Nairn FCA (Chairman)

David Causer FCA (Treasurer)

Jacob Dajani (Deputy Chairman)

Rosie Ingleby

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Douglas Spencer-Nairn (Deputy Chairman)

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Abir Tuqan

Beckett Vester

Nicholas Vester

Kim Ingleby

Sara Bristow

Connie Musallam

Sophia Lopresti

Lucy Lopresti

(Appointed 13 December 2022)

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company. They are also responsible for safeguarding the assets of the Charity and hence for taking responsible steps for the prevention and detection of fraud and other irregularities.

The Charity's assistant treasurer Jane Colling and the administrative assistant Louise Sheridan were the only salaried staff, working part time only as the need arises.

The trustees' report was approved by the Board of Trustees.

Frank Spencer-Nairn FCA (Chairman)

Trustee

Dated: 17 November 2023

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

I report to the trustees on my examination of the financial statements of Friends of the Spafford Children's Center of Jerusalem (the charity) for the year ended 5 April 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145 (5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Andrew Seton FCCA

Clarkson Hyde LLP
Chartered Accountants
3rd Floor
Chancery House
St Nicholas Way
Sutton
Surrey
SM1 1JB

Dated: 17 November 2023

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

**STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 5 APRIL 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<u>Income from:</u>							
Donations and legacies	2	63,466	4,000	67,466	52,130	2,000	54,130
Investments	3	345	-	345	140	-	140
Total income		63,811	4,000	67,811	52,270	2,000	54,270
<u>Expenditure on:</u>							
Raising funds	4	11,446	-	11,446	12,101	-	12,101
Charitable activities	5	64,275	4,000	68,275	115,000	12,000	127,000
Total expenditure		75,721	4,000	79,721	127,101	12,000	139,101
Net gains/(losses) on investments	7	(291)	-	(291)	1,366	-	1,366
Net movement in funds		(12,201)	-	(12,201)	(73,465)	(10,000)	(83,465)
Fund balances at 6 April 2022		60,472	-	60,472	133,937	10,000	143,937
Fund balances at 5 April 2023		48,271	-	48,271	60,472	-	60,472

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

BALANCE SHEET

AS AT 5 APRIL 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Debtors	9	4,664		4,220	
Investments	10	11,564		11,855	
Cash at bank and in hand		34,233		46,437	
		<u>50,461</u>		<u>62,512</u>	
Creditors: amounts falling due within one year					
	11	(2,190)		(2,040)	
Net current assets			48,271		60,472
			<u>48,271</u>		<u>60,472</u>
Income funds					
Unrestricted funds	12		48,271		60,472
			<u>48,271</u>		<u>60,472</u>

The financial statements were approved by the Trustees on 17 November 2023

Frank Spencer-Nairn FCA (Chairman)
Trustee

David Causer FCA (Treasurer)
Trustee

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2023

1 Accounting policies

Charity information

Friends of the Spafford Children's Center of Jerusalem is an unincorporated registered charity in England and Wales. The registered address is 24 Banyard Rd, London, SE16 2YA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

1 Accounting policies **(Continued)**

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Donations and gifts	63,466	4,000	67,466	52,130	2,000	54,130
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

3 Investments

	Unrestricted funds	Total
	2023	2022
	£	£
Income from unlisted investments	322	139
Interest receivable	23	1
	<u> </u>	<u> </u>
	<u>345</u>	<u>140</u>

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

4 Raising funds

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
<u>Fundraising and publicity</u>		
Support costs	11,446	12,101
	<u>11,446</u>	<u>12,101</u>

5 Charitable activities

	Donations to Spafford Children's Center 2023	Donations to Spafford Children's Center 2022
	£	£
Donations to Spafford Children's Center	68,275	127,000
	<u>68,275</u>	<u>127,000</u>
Analysis by fund		
Unrestricted funds	64,275	115,000
Restricted funds	4,000	12,000
	<u>68,275</u>	<u>127,000</u>

6 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2023

7 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Revaluation of investments	(291)	1,366
	<u> </u>	<u> </u>

8 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

9 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Other debtors	4,664	4,220
	<u> </u>	<u> </u>

10 Current asset investments

	2023	2022
	£	£
Unlisted investments	11,564	11,855
	<u> </u>	<u> </u>

11 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals and deferred income	2,190	2,040
	<u> </u>	<u> </u>

12 Analysis of net assets between funds

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£
Fund balances at 5 April 2023 are represented by:						
Current assets/(liabilities)	48,271	-	48,271	60,472	-	60,472
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	48,271	-	48,271	60,472	-	60,472
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

THE FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

England & Wales - Charity number 802351

Accounts

Charity registration number 802351

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2022

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Djemila, Lady Cope of Berkeley
(Honorary Life President)
Frank Spencer-Nairn FCA (Chairman)
David Causer FCA (Treasurer)
Jacob Dajani (Deputy Chairman)
Rosie Ingleby
Tessa Ingleby
Dr Ahmed Massoud
Douglas Spencer-Nairn (Deputy
Chairman)
Pippa Sentance (Secretary)
Susan Partridge
Said Shehadeh
Abir Tuqan
Beckett Vester
Nicholas Vester
Kim Ingleby
Sara Bristow
Connie Musallam
Sophia Lopresti

(Appointed 15 December
2021)

Charity number

802351

Principal address

24 Banyard Road
London
SE16 2YA

Independent examiner

Clarkson Hyde LLP
3rd Floor
Chancery House
St Nicholas Way
Sutton
Surrey
SM1 1JB

Bankers

Natwest Plc
PO Box 2162
20 Dean Street
London
W1A 1SX

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

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FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2022

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, 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 1 January 2019)".

Objectives and activities

The charity's objective is the advancement of the charitable work undertaken by the Spafford Children's Center of Jerusalem, providing care, treatment and education to children, both in East Jerusalem and Palestine.

It does this by raising money in the United Kingdom on behalf of the Spafford Children's Center. All the income is remitted except for the small proportion spent on administration and fundraising. With the exception of the Assistant Treasurer and one colleague, all the work is done by committee members who accept no remuneration for their time or expenses.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

The continuing Covid 19 pandemic made 2021/22 another difficult year for the Spafford Children's Center in Jerusalem with interruptions to the work programme and staff shortages. However the Center persevered and continued to serve the children of East Jerusalem and their families with a programme of cultural, therapeutic and psychological support together with remedial education courses.

Once again income was tight with international aid programmes only slowly recovering and our main corporate donor, the American Colony Hotel, re-opening after a period of closure. Overheads and municipal taxes continued to squeeze the Center. As indicated in the financial review, it was extremely fortunate that FSCC, together with AFSCC, were able to deploy our reserves to good effect and make up the shortfall.

Once again we are very grateful to our wonderful supporters and donors, large and small, for their continuing generous response to appeals and fundraising activities. An innovative on-line zoom conversation between Frank Spencer-Nairn (FSCC Chair) and Djemila Cope and Tessa Ingleby remembering their grandmother, Bertha Spafford Vester, the founder of the Charity, brought in donations of £5,600 and significantly swelled the donor list with new names.

In September 2021 we were hugely grateful to Sara Bristow and Susie Partidge for reviving the Palestine on a Plate fundraising supper programme by holding the first ever event in a village in rural Oxfordshire. It was well supported and brought in a much needed £1,700.

As reported last year, Nikki Haine, dearly loved daughter of Djemila and FSCC Trustee, lost her battle with cancer in August 2021 but her death resulted in a remarkable generous flow of donations in her memory, including some raised by a runner in the London Marathon. FSCC Chair repeated his ring fenced donation which enabled the Summer Camp in Jerusalem to go ahead again.

FSCC has benefitted from the talents and energy of two new members of the Committee of trustees. Connie Musallam, who grew up in Jerusalem, was elected in December 2020 bringing valuable experience of working in a different Middle Eastern Charity. Sophia Lopresti was elected a year later and has picked up a lot of Nikki's work producing the E-newsletter and keeping FSCC up to date in the digital age. Thank you all trustees and helpers for all you do.

As always our final thanks go out to Jane Colling and Louise Sheridan for their hard work in running our office. Sadly they have decided to retire at the end of June next year and the Trustees are tasked with the huge challenge of how to replace them. It will be the end of an era.

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

Financial review

Total income for the year declined from £80,296 to £54,270 in 2022. During the year, the Christmas Appeal raised £10,000 and donations of £15,000 were received in memory of Nikki Haine which were used to finance the computer courses in the Center in Jerusalem. (£10,000 of this will be reflected in the 22/23 Accounts).

Exceptionally high transfers totalling £127,000 have been made to SCC in Jerusalem in this year's Accounts to help make up for the difficulties experienced in obtaining third party grants during the Covid lockdown period. As a result, reserves declined to £60,472 at 5th April 2022 and have declined further during 2022.

It is the policy of FSCC that unrestricted funds should be remitted to SCC on a regular basis as and when approved by the Board of Trustees whilst maintaining adequate reserves to allow for the fluctuating success of fund raising and to meet current expenses in the UK.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity was established by a charitable trust deed on 31 October 1989. The Charity's area of benefit is Israel and Palestine. It owns no property and has no liabilities. Financial decisions are made by the Board of Trustees.

The trustees who served during the year were:

Djemila, Lady Cope of Berkeley (Honorary Life President)

Frank Spencer-Nairn FCA (Chairman)

David Causer FCA (Treasurer)

Jacob Dajani (Deputy Chairman)

Nicola Haine

(Deceased 13 August 2021)

Rosie Ingleby

Tessa Ingleby

Dr Ahmed Massoud

Douglas Spencer-Nairn (Deputy Chairman)

Pippa Sentance (Secretary)

Susan Partridge

Said Shehadeh

Abir Tuqan

Beckett Vester

Nicholas Vester

Kim Ingleby

Sara Bristow

Connie Musallam

Sophia Lopresti

(Appointed 15 December 2021)

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company. They are also responsible for safeguarding the assets of the Charity and hence for taking responsible steps for the prevention and detection of fraud and other irregularities.

The Charity's assistant treasurer Jane Colling and the administrative assistant Louise Sheridan are the only salaried staff, working part time only as the need arises.

The trustees' report was approved by the Board of Trustees.

Frank Spencer-Nairn FCA (Chairman)

Trustee

Dated: 13 December 2022

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

I report to the trustees on my examination of the financial statements of Friends of the Spafford Children's Center of Jerusalem (the charity) for the year ended 5 April 2022.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Andrew Seton FCCA

Clarkson Hyde LLP
Chartered Accountants
3rd Floor
Chancery House
St Nicholas Way
Sutton
Surrey
SM1 1JB

Dated: 5 January 2023

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 5 APRIL 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	2	52,130	2,000	54,130	68,076	12,000	80,076
Investments	3	140	-	140	220	-	220
Total income		<u>52,270</u>	<u>2,000</u>	<u>54,270</u>	<u>68,296</u>	<u>12,000</u>	<u>80,296</u>
Expenditure on:							
Raising funds	4	12,101	-	12,101	8,086	-	8,086
Charitable activities	5	115,000	12,000	127,000	40,000	2,000	42,000
Total expenditure		<u>127,101</u>	<u>12,000</u>	<u>139,101</u>	<u>48,086</u>	<u>2,000</u>	<u>50,086</u>
Net gains/(losses) on investments	7	1,366	-	1,366	(385)	-	(385)
Net movement in funds		<u>(73,465)</u>	<u>(10,000)</u>	<u>(83,465)</u>	<u>19,825</u>	<u>10,000</u>	<u>29,825</u>
Fund balances at 6 April 2021		<u>133,937</u>	<u>10,000</u>	<u>143,937</u>	<u>114,112</u>	<u>-</u>	<u>114,112</u>
Fund balances at 5 April 2022		<u><u>60,472</u></u>	<u><u>-</u></u>	<u><u>60,472</u></u>	<u><u>133,937</u></u>	<u><u>10,000</u></u>	<u><u>143,937</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

BALANCE SHEET

AS AT 5 APRIL 2022

	Notes	2022 £	£	2021 £	£
Current assets					
Debtors	8	4,220		-	
Investments	9	11,855		10,489	
Cash at bank and in hand		46,437		135,488	
		<u>62,512</u>		<u>145,977</u>	
Creditors: amounts falling due within one year	10	<u>(2,040)</u>		<u>(2,040)</u>	
Net current assets			<u>60,472</u>		<u>143,937</u>
Income funds					
Restricted funds			-		10,000
Unrestricted funds			<u>60,472</u>		<u>133,937</u>
			<u>60,472</u>		<u>143,937</u>

The financial statements were approved by the Trustees on 13 December 2022

Frank Spencer-Nairn FCA (Chairman)
Trustee

David Causer FCA (Treasurer)
Trustee

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2022

1 Accounting policies

Charity information

Friends of the Spafford Children's Center of Jerusalem is an unincorporated registered charity in England and Wales. The registered address is 24 Banyard Rd, London, SE16 2YA.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

1.7 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2022	2022	2022	2021	2021	2021
	£	£	£	£	£	£
Donations and gifts	52,130	2,000	54,130	68,076	12,000	80,076
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

3	Investments	Unrestricted funds	Total
		2022	2021
		£	£
	Income from unlisted investments	139	208
	Interest receivable	1	12
		<u>140</u>	<u>220</u>
		<u><u>140</u></u>	<u><u>220</u></u>
4	Raising funds	Unrestricted funds	Unrestricted funds
		2022	2021
		£	£
	<u>Fundraising and publicity</u>		
	Support costs	12,101	8,086
		<u>12,101</u>	<u>8,086</u>
		<u><u>12,101</u></u>	<u><u>8,086</u></u>
5	Charitable activities	Donations to Spafford Children's Center	Donations to Spafford Children's Center
		2022	2021
		£	£
	Donations to Spafford Children's Center	127,000	42,000
		<u>127,000</u>	<u>42,000</u>
		<u><u>127,000</u></u>	<u><u>42,000</u></u>
	Analysis by fund		
	Unrestricted funds	115,000	40,000
	Restricted funds	12,000	2,000
		<u>127,000</u>	<u>42,000</u>
		<u><u>127,000</u></u>	<u><u>42,000</u></u>
6	Trustees		

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2022

7	Net gains/(losses) on investments			Unrestricted funds	Unrestricted funds		
				2022	2021		
				£	£		
	Revaluation of investments			1,366	(385)		
				<u> </u>	<u> </u>		
8	Debtors			2022	2021		
	Amounts falling due within one year:			£	£		
	Other debtors			4,220	-		
				<u> </u>	<u> </u>		
9	Current asset investments			2022	2021		
				£	£		
	Unlisted investments			11,855	10,489		
				<u> </u>	<u> </u>		
10	Creditors: amounts falling due within one year			2022	2021		
				£	£		
	Accruals and deferred income			2,040	2,040		
				<u> </u>	<u> </u>		
11	Analysis of net assets between funds						
		Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
		2022	2022	2022	2021	2021	2021
		£	£	£	£	£	£
	Fund balances at 5 April 2022 are represented by:						
	Current assets/(liabilities)	60,472	-	60,472	123,448	10,000	143,937
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
		<u>60,472</u>	<u>-</u>	<u>60,472</u>	<u>123,448</u>	<u>10,000</u>	<u>143,937</u>
		<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

THE FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

England & Wales - Charity number 802351

Accounts

Charity Registration No. 802351

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 5 APRIL 2021

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Djemila, Lady Cope of Berkeley
(Honorary Life President)
Frank Spencer-Nairn FCA (Chairman)
David Causer FCA (Treasurer)
Jacob Dajani (Deputy Chairman)
Nicola Haine
Rosie Ingleby
Tessa Ingleby
Dr Ahmed Massoud
Douglas Spencer-Nairn (Deputy
Chairman)
Pippa Sentance (Secretary)
Susan Partridge
Said Shehadeh
Abir Tuqan
Beckett Vester
Nicholas Vester
Kim Ingleby
Sara Bristow
Connie Musallam

(Appointed 9 December
2020)

Charity number

802351

Principal address

24 Banyard Road
London
SE16 2YA

Independent examiner

Clarkson Hyde LLP
3rd Floor
Chancery House
St Nicholas Way
Sutton
Surrey
SM1 1JB

Bankers

Natwest Plc
PO Box 2162
20 Dean Street
London
W1A 1SX

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

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Balance sheet	5
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FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

TRUSTEES' REPORT

FOR THE YEAR ENDED 5 APRIL 2021

The trustees present their report and financial statements for the year ended 5 April 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, 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 1 January 2019)".

Objectives and activities

The charity's objective is the advancement of the charitable work undertaken by the Spafford Children's Center of Jerusalem, providing care, treatment and education to children, both in East Jerusalem and Palestine.

It does this by raising money in the United Kingdom on behalf of the Spafford Children's Center. All the income is remitted except for the small proportion spent on administration and fundraising. With the exception of the Assistant Treasurer and one colleague, all the work is done by committee members who accept no remuneration for their time or expenses.

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

2020/21 was a year like no other for reasons known all too well. The Pandemic has meant that the Spafford Children's Center in Jerusalem did its best to keep its activities and courses going for children with learning difficulties and disabilities but with repeated interruptions for closures. The CEO and her staff had to adapt with great ingenuity and fortitude. Financial pressures added to the problems with fundraising from organisations and corporations, which were themselves operating with difficulty or closed, unresponsive or slow. In these circumstances, SCC looked more than ever to its supporting charities, FSCC and AFSCC, in the UK and USA for help as well as cutting costs. The clinic in Bethany has been closed, so currently all our activities are in East Jerusalem.

The response from the "Friends" in the UK has been truly amazing; the generosity of our donors has been astonishing as can be seen from the financial report which follows. The Trustees thank them all for the magnificent way they responded to the Urgent Appeals in the Newsletters and the Christmas Appeal. Due to the Covid lockdown, there were no fundraising events during the year but some sponsored activities were able to continue, notably those organised by Nikki Haine and Kim Ingleby in the summer of 2020. Tragically Nikki died a year later as reported later in this report.

A very special donation was received in February 2021 from a Mr. Dowling in Bath to refurbish a much needed computer laboratory at the Spafford Center. Most of the funds transferred to Jerusalem are unrestricted which makes them particularly valuable for the general running of the Center. However we were pleased to be able to make a restricted transfer which enabled the Summer Camp to go ahead.

I would like to end this part of the Report by thanking all my fellow Trustees, but those in particular who helped in 2020/21 with the Newsletters and Appeals, together with our hard working part-time staff, Jane Colling and Louise Sheridan.

Financial review

Despite the restrictions on in-person fundraising events during the year, income rose sharply from £34,600 to £80,296. This was due to a very successful Christmas Appeal and a series of sponsored activities by some Trustees. In addition, a generous donation of £10,000 was received which has been put towards equipping a computer room at the Center.

As the financial outlook for SCC continues to look challenging, it is likely that the level of FSCC contributions will need to increase. Consequently we will need to continue to keep reserves in readily realisable form at the bank.

It is the policy of FSCC that unrestricted funds should be remitted to SCC on a regular basis as and when approved by the Board of Trustees whilst maintaining adequate reserves to allow for the fluctuating success of fund raising and to meet current expenses in the UK.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2021

Structure, governance and management

The charity was established by a charitable trust deed on 31 October 1989. The Charity's area of benefit is Israel and Palestine. It owns no property and has no liabilities. Financial decisions are made by the Board of Trustees.

The trustees who served during the year were:

Djemila, Lady Cope of Berkeley (Honorary Life President)

Frank Spencer-Nairn FCA (Chairman)

David Causer FCA (Treasurer)

Jacob Dajani (Deputy Chairman)

Nicola Haine

Rosie Ingleby

Tessa Ingleby

Dr Ahmed Massoud

Douglas Spencer-Nairn (Deputy Chairman)

Pippa Sentance (Secretary)

Susan Partridge

Said Shehadeh

Abir Tuqan

Beckett Vester

Nicholas Vester

Kim Ingleby

Sara Bristow

Connie Musallam

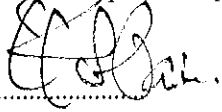
(Appointed 9 December 2020)

With great sadness, the Trustees have to record after a brave fight with cancer the death of fellow Trustee Nicola (Nikki) Haine in August 2021. She will be sorely missed.

The Trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the company. They are also responsible for safeguarding the assets of the Charity and hence for taking responsible steps for the prevention and detection of fraud and other irregularities.

The Charity's assistant treasurer Jane Colling and the administrative assistant Louise Sheridan are the only salaried staff, working part time only as the need arises.

The trustees' report was approved by the Board of Trustees.



.....
Frank Spencer-Nairn FCA (Chairman)

Trustee

Dated: 16.12.21

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

I report to the trustees on my examination of the financial statements of Friends of the Spafford Children's Center of Jerusalem (the charity) for the year ended 5 April 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.



Andrew Seton FCCA

Clarkson Hyde LLP
Chartered Accountants
3rd Floor
Chancery House
St Nicholas Way
Sutton
Surrey
SM1 1JB

Dated: 25 January 2022

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 5 APRIL 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	3	68,076	12,000	80,076	34,135	-	34,135
Investments	4	220	-	220	465	-	465
Total income		<u>68,296</u>	<u>12,000</u>	<u>80,296</u>	<u>34,600</u>	<u>-</u>	<u>34,600</u>
Expenditure on:							
Raising funds	5	8,086	-	8,086	12,807	-	12,807
Charitable activities	6	40,000	2,000	42,000	30,000	10,000	40,000
Total resources expended		<u>48,086</u>	<u>2,000</u>	<u>50,086</u>	<u>42,807</u>	<u>10,000</u>	<u>52,807</u>
Net gains/(losses) on investments	8	(385)	-	(385)	517	-	517
Net movement in funds		<u>19,825</u>	<u>10,000</u>	<u>29,825</u>	<u>(7,690)</u>	<u>(10,000)</u>	<u>(17,690)</u>
Fund balances at 6 April 2020		<u>114,112</u>	<u>-</u>	<u>114,112</u>	<u>121,802</u>	<u>10,000</u>	<u>131,802</u>
Fund balances at 5 April 2021		<u><u>133,937</u></u>	<u><u>10,000</u></u>	<u><u>143,937</u></u>	<u><u>114,112</u></u>	<u><u>-</u></u>	<u><u>114,112</u></u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

BALANCE SHEET

AS AT 5 APRIL 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Investments	9		10,489		10,874
Current assets					
Cash at bank and in hand		135,488		105,998	
Creditors: amounts falling due within one year	10	(2,040)		(2,760)	
Net current assets			133,448		103,238
Total assets less current liabilities			143,937		114,112
Income funds					
Restricted funds			10,000		-
Unrestricted funds			133,937		114,112
			143,937		114,112

The financial statements were approved by the Trustees on 15.12.21



Frank Spencer-Nairn FCA (Chairman)
Trustee

David Causer FCA (Treasurer)
Trustee

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 5 APRIL 2021

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, 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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand and deposits held at call with banks.

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2021

1 Accounting policies

(Continued)

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds
	2021	2021	2021	2020
	£	£	£	£
Donations and gifts	68,076	12,000	80,076	34,135
	<u>68,076</u>	<u>12,000</u>	<u>80,076</u>	<u>34,135</u>

4 Investments

	Unrestricted funds	Total
	2021	2020
	£	£
Income from unlisted investments	208	428
Interest receivable	12	37
	<u>220</u>	<u>465</u>

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2021

5 Raising funds

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Support costs	8,086	12,807
	<u>8,086</u>	<u>12,807</u>

6 Charitable activities

	Donations to Spafford Children's Center	Donations to Spafford Children's Center
	2021	2020
	£	£
Donations to Spafford Children's Center	42,000	40,000
	<u>42,000</u>	<u>40,000</u>
Analysis by fund		
Unrestricted funds	40,000	30,000
Restricted funds	2,000	10,000
	<u>42,000</u>	<u>40,000</u>

7 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2021

8 Net gains/(losses) on investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Revaluation of investments	(385)	517
	<u> </u>	<u> </u>

9 Fixed asset investments

		Other investments
Carrying amount		
At 05 April 2020		10,874
Decrease in value		
At 05 April 2021		(385)
		<u> </u>
Carrying amount		
At 05 April 2021		10,489
		<u> </u>
	2021	2020
	£	£
Other investments comprise:		
Common Investment Fund	10,489	10,874
	<u> </u>	<u> </u>

10 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals and deferred income	2,040	2,760
	<u> </u>	<u> </u>

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 5 APRIL 2021

11 Analysis of net assets between funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 5 April 2021 are represented by:						
Investments	10,489	-	10,489	10,874	-	10,874
Current assets/(liabilities)	123,448	10,000	133,448	103,238	-	103,238
	<u>133,937</u>	<u>10,000</u>	<u>143,937</u>	<u>114,112</u>	<u>-</u>	<u>114,112</u>