

Charity registration number 1063835

Company registration number 03398543 (England and Wales)

AL QUDS FOUNDATION FOR MEDICAL SCHOOLS IN PALESTINE

ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

AL QUDS FOUNDATION FOR MEDICAL SCHOOLS IN PALESTINE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr A Massoud Mr K Dawas Dr L Nashef Dr R Charif Dr A Awwad Dr A Misbahuddin Mr N Serougi Mrs Y Tabbakh Ms E Simon Mr N J R Chia Ms E V Keating Mr R Niven	(Appointed 17 June 2021) (Appointed 17 June 2021) (Appointed 17 June 2021) (Appointed 15 April 2022) (Appointed 14 April 2022)
Secretary	Ms R M Leonard	
Charity number	1063835	
Company number	03398543	
Registered office	86-90 Paul Street London EC2A 4NE	

AL QUDS FOUNDATION FOR MEDICAL SCHOOLS IN PALESTINE

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AL QUDS FOUNDATION FOR MEDICAL SCHOOLS IN PALESTINE

REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 DECEMBER 2021

The trustees present their report and financial statements for the year ended 31 December 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 Articles of Association, the Companies Act 2006 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)

Objectives and activities

The Foundation for Al-Quds University Medical School (FQMS) was incorporated on 3rd July 1997 as a company limited by guarantee No 3398543. FQMS received registration of its charitable status from the Charity Commissioners on 7th August 1997 with the registered charity number 1063835.

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

This report covers the period between 1st January and 31st December 2021.

The Foundation for Al-Quds University Medical School (FQMS) was incorporated on 3rd July 1997 as a company limited by guarantee No 3398543. FQMS received registration of its charitable status from the Charity Commissioners on 7th August 1997 with the registered charity number 1063835. The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake. This report covers the period between 1st January and 31st December 2021.

The 24th AGM of the Foundation was held on Thursday 23rd September 2021 on a virtual online platform (Zoom). Khaled Dawas chaired the meeting. The remaining Trustees for the period were Dr Nihad Tamimi (vice Chairman) Dr Rawya Charif, Dr Ahmed Massoud, Dr Awwad Awwad, Dr Lina Nashef, Dr Anjum Misbahuddin, Mr Neil Serougi, Ms Electra Simon, Mr Naseer Chia, and Dr Yasmin Tabbakh. Ms Rita Leonard (Operations Manager) also attended.

At the AGM two special resolutions were passed. One to change our name officially to the Al Quds Foundation for Medical Schools in Palestine, which was approved by Companies House on 19th October 2021. The other was to update our purposes to clarify that our programmes are for Al Quds University, An Najah National University, Al Azhar University, and the Islamic University of Gaza, which was approved by the Charity Commission on 19th October 2021.

The FQMS Trustees met at regular intervals in 2021 on Zoom. The meetings were held on:

- 4th February – online meeting
- 20th May – online meeting
- 17th June – online meeting
- 9th September – online meeting
- 6th December – online meeting

In between formal meetings, Trustees conducted the business of the charity with monthly email contact. An emergency Trustee meeting was held in December 2021 to discuss and agree measures to mitigate risk to FQMS following the Home Office Designation of the political arm of Hamas as a terrorist organisation.

The Conference and Courses Subcommittee comprised Ahmed Massoud and Nihad Tamimi. Responsibility for postgraduate trainee affairs was held by Nihad Tamimi and the Madrinha Trust liaison by Khaled Dawas. Anjum Misbahuddin held responsibility for the medical electives' liaison with the medical schools. Electra Simon and Yasmin Tabbakh set up the social media subcommittee. The fund-raising webinar series organising committee comprised Yasmin Tabbakh, Electra Simon, Anjum Misbahuddin, Rawya Charif, Lina Nashef, Khaled Dawas and Ahmed Massoud.

AL QUDS FOUNDATION FOR MEDICAL SCHOOLS IN PALESTINE

REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

FQMS activities comprised support for undergraduates and postgraduate training. In this year, these include the following:

- Temporary student accommodation during clinical placements (Al-Quds University). This programme came to an end at the end of the 2020-21 academic year.
- Bursaries for students based on merit and need (West Bank and Gaza).
- Administration of Madrinha Trust Scholarships facilitated by FQMS. In 2021, the Madrinha Trust partnership funded 2 students who were awarded 50% fee sponsorship per annum.
- In 2020, FQMS started a new programme funding teaching fellowships at the universities in Palestine. We funded three fellows, two at the Islamic University of Gaza and one at An Najah University. In 2021, two fellows were appointed at the IUG.
- Funding for student transport at the Islamic University of Gaza continued.
- Support for postgraduate training continued with no new trainees arriving in 2021. Trainees through our FQMS/Juzoor partnership (funded by the Arab Fund for Economic and Social Development) continued their training as follows:
 - a. Paediatrician specialising in Paediatric Cardiology in Southampton (University Hospital) - started 2015. Has returned to an NHS post and is still being overseen in a mentorship relationship by FQMS.
 - b. Interventional Radiology trainee – started in May 2018 in London (Kings College London NHS Trust (KCL)). Completed training in 2020 and has taken an NHS funded extension with the agreement of Juzoor.
 - c. Respiratory medicine trainee – started in Southampton (University Hospital) in May 2019. In 2021, after his initial training period came to an end, he took up an NHS funded training role for additional experience with the approval of Juzoor for one extra year till spring 2022.
 - d. Endocrinology trainee – started in London (KCL) in September 2019. In 2021, his initial training period came to an end, as his training was greatly affected by COVID19 the Board agreed to continue his funding through a different fund while his NHS funded post was agreed. The NHS funded post began in December 2021.
 - e. Haemato-oncology trainee – started in Bristol in October 2019. In 2020, his funding from the programme was paused when he gained an NHS funded role until the summer of 2022.
 - f. Upper Limb Orthopaedic Surgery trainee – started in Reading (Royal Berkshire Hospital) in August 2020 and transferred his fellowship to the USA in mid 2021.
 - g. Urology trainee – started in Cambridge (Addenbrooks Hospital) in September 2020.

Rita Leonard has been the sole salaried employee since 2014 at FQMS.

The FQMS annual fundraising dinner programme was changed due to COVID19 restrictions. Instead, a very successful series comprising 3 webinars were held in January, February, and March 2021. Each was themed on a Palestinian city. The deans of the Al Quds, An Najah and IUG medical schools all attended and spoke and guest speakers and entertainers contributed to an enjoyable programme.

Two further webinars were held in June and November 2021 focusing on the suffering and damage caused by the Israeli attack on Gaza as well as Palestinian village heritage respectively.

On 13th November 2021, FQMS Trustee Neil Serougi organised a very successful Palestine poster event in the Bristol. This event raised extra income for the charity and attracted attendance from supporters outside the southeast of England.

The planned visits by the Chairman and other Trustees to the OPT for the sake of completing site visits did not take place due to the pandemic. Regular contact with the FQMS partners and beneficiaries was maintained by email and the Trustees are confident that the charity's funds and projects have been delivered as expected and in good faith. Financial governance remained tight and transparent. The medical elective programmes were not fulfilled in 2021 and the Trustees elected to divert the funds from the elective programme to the bursaries again, in a repeat of the decision made in 2020. The increasing poverty across the world was mirrored in the OPT thus placing extra pressures on the Palestinian students and beneficiaries of FQMS.

The postgraduate training programme in partnership with The Arab Fund and Juzoor remains strong in its delivery and is growing in reputation amongst Palestinian senior trainees. The training was no doubt compromised for all doctors during COVID19 emergency redeployments. FQMS has made the case for extending the training of these international fellows where possible. The UK NHS Trusts benefited from the valuable contribution of senior clinicians at no cost to the taxpayer during the pandemic. The trainees who were working during the pandemic received NHS funded roles so they could make up the time they lost in their training.

AL QUDS FOUNDATION FOR MEDICAL SCHOOLS IN PALESTINE

REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Further risk management measures were conducted. The 4 medical schools were sent contracts outlining the FQMS funded projects with identification of respective responsibilities and duties. At Al Azhar, concerns were raised about the delay in crediting student accounts with the funds donated by FQMS. A meeting was held with a trustee of the university (Dr Maged Abu Ramadan) and students from the student body (IFMSA). It was agreed that Al Azhar (as with the other 3 medical schools) would have to agree to FQMS contracts of engagement, and these would be signed by senior university officials before any financial transactions are conducted. Al Azhar's signed contract remained outstanding by the end of 2021 and thus funds were being withheld.

Dr Nihad Tamimi elected to step down from his role as Trustee and vice chairman in September 2021 after a long association with the Charity. The Trustees of FQMS, without exception, wish to record their eternal gratitude to Dr Tamimi for his friendship and tireless work for FQMS and the causes it has supported. In December 2020, the Board interviewed and appointed 4 applicants to the Board of Trustees (with a 6-month probationary period to starting January 2021). Three of the four initial appointees were then offered the substantive roles in June 2021 (Ms Electra Simon, Mrs Yasmin Tabbakh, Mr Naseer Chia). Mr Bob Niven and Ms Emma Keating were appointed provisionally (pending the standard 6-month probation period) as trustees in December 2021. They bring with them a breadth of experience in management and law respectively.

For the preparation of the accounts, which form part of this report, the Trustees thank our Operations Manager Rita Leonard and Treasurer Reuben Ramanah. FQMS congratulates the Deans and all their colleagues and students for continuing progress in the face of immense difficulties.

FQMS is proud of its continued partnership with the Arab Fund and Juzoor. We are also very grateful to our partner the Madrinha Trust for funding generous scholarships and mentoring deserving medical students in the OPT.

Many supporters, not specifically mentioned, have made extremely generous donations to the charity as well as giving of their time and skills. The Trustees are grateful for all their support and encouragement without which much of the charity's work will not be possible. We remain committed to the development of FQMS in expertise and service towards the fulfilment of its objective of furthering medical education. FQMS and its Trustees are dedicated to collaborative working with partners who eschew the same goals of developing a good medical education and leaders of the future.

Khaled Dawas

Chairman of Trustees, FQMS

13th August 2022

AL QUDS FOUNDATION FOR MEDICAL SCHOOLS IN PALESTINE

REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

Financial review

It is FQMS policy to make sure that the unrestricted funds are maintained at a level to fund a full year of activities and projects in view of the difficulties encountered in transferring funds to Palestine. As an example, funding for the substantial postgraduate training programme originates in the Middle East and is subject to significant delays.

However, FQMS is committed to rapid use of its charitable funds for the agreed projects and maintenance of as small a financial reserve as possible. FQMS will be increasing funding on several projects, as well as considering new key projects in the coming year.

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 is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

Dr A Massoud

Mr K Dawas

Dr L Nashef

Dr R Charif

Dr A Awwad

Dr A Misbahuddin

Mr N Serougi

Mrs Y Tabbakh

(Appointed 17 June 2021)

Ms E Simon

(Appointed 17 June 2021)

Mr N J R Chia

(Appointed 17 June 2021)

Mr N Tamimi

(Resigned 28 February 2021)

Ms E V Keating

(Appointed 15 April 2022)

Mr R Niven

(Appointed 14 April 2022)

Approved by order of the board of trustees and signed on its behalf by:

Mr K Dawas

Trustee

Dated: 22 September 2022

AL QUDS FOUNDATION FOR MEDICAL SCHOOLS IN PALESTINE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF AL QUDS FOUNDATION FOR MEDICAL SCHOOLS IN PALESTINE

I report to the trustees on my examination of the financial statements of Al Quds Foundation for Medical Schools in Palestine (the charity) for the year ended 31 December 2021.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (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

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

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 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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.

Dated: 23 September 2022

AL QUDS FOUNDATION FOR MEDICAL SCHOOLS IN PALESTINE

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	2	125,818	349,014	474,832	100,708	316,155	416,863
Investments	3	63	-	63	752	-	752
Total income		<u>125,881</u>	<u>349,014</u>	<u>474,895</u>	<u>101,460</u>	<u>316,155</u>	<u>417,615</u>
Expenditure on:							
Raising funds	4	47,708	-	47,708	74,642	-	74,642
Charitable activities	5	15,658	264,330	279,988	16,165	246,169	262,334
Total expenditure		<u>63,366</u>	<u>264,330</u>	<u>327,696</u>	<u>90,807</u>	<u>246,169</u>	<u>336,976</u>
Net incoming resources before transfers		62,515	84,684	147,199	10,653	69,986	80,639
Gross transfers between funds		61,993	(61,993)	-	-	-	-
Net income for the year/ Net movement in funds		124,508	22,691	147,199	10,653	69,986	80,639
Fund balances at 1 January 2021		123,112	395,166	518,278	112,459	325,180	437,639
Fund balances at 31 December 2021		<u><u>247,620</u></u>	<u><u>417,857</u></u>	<u><u>665,477</u></u>	<u><u>123,112</u></u>	<u><u>395,166</u></u>	<u><u>518,278</u></u>

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

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

AL QUDS FOUNDATION FOR MEDICAL SCHOOLS IN PALESTINE

BALANCE SHEET

AS AT 31 DECEMBER 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	8		2,283		-
Current assets					
Debtors	9	21,226		166,528	
Cash at bank and in hand		644,245		354,002	
		<u>665,471</u>		<u>520,530</u>	
Creditors: amounts falling due within one year	10	<u>(2,277)</u>		<u>(2,252)</u>	
Net current assets			663,194		518,278
Total assets less current liabilities			<u>665,477</u>		<u>518,278</u>
Income funds					
Restricted funds	11		417,857		395,166
Unrestricted funds			247,620		123,112
			<u>665,477</u>		<u>518,278</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 December 2021.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The financial statements were approved by the Trustees on 22 September 2022

Mr K Dawas
Trustee

Company registration number 03398543

AL QUDS FOUNDATION FOR MEDICAL SCHOOLS IN PALESTINE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies

Charity information

Al Quds Foundation for Medical Schools in Palestine is a private company limited by guarantee incorporated in England and Wales. The registered office is 86-90 Paul Street, London, EC2A 4NE.

1.1 Accounting convention

The accounts have been prepared in accordance with the charity's Articles of Association, the Companies Act 2006 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.

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.

1.5 Expenditure

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

Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

IT Equipment	25% straight line
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1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 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, including creditors and bank loans 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.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

AL QUDS FOUNDATION FOR MEDICAL SCHOOLS IN PALESTINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

1 Accounting policies **(Continued)**

1.10 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Donations and gifts

	Unrestricted funds	Restricted funds	Total 2021	Total 2020
	£	£	£	£
Donations and gifts	116,709	349,014	465,723	406,349
Government grant income	9,109	-	9,109	10,514
	<u>125,818</u>	<u>349,014</u>	<u>474,832</u>	<u>416,863</u>
For the year ended 31 December 2020	<u>100,708</u>	<u>316,155</u>		<u>416,863</u>

3 Investments

	Unrestricted funds	Unrestricted funds
	2021	2020
	£	£
Interest receivable	<u>63</u>	<u>752</u>

AL QUDS FOUNDATION FOR MEDICAL SCHOOLS IN PALESTINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

4 Raising funds

	2021	2020
	£	£
<u>Fundraising and publicity</u>		
Admin expenses	3,592	8,391
Accountancy fees	2,040	2,280
Exchange rate gain/(loss)	2,550	(843)
Other fundraising costs	642	25,975
Staff costs	38,558	38,839
Depreciation	326	-
Support costs	-	4,989
	<u>47,708</u>	<u>74,642</u>

5 Charitable activities

	2021	2020
	£	£
Depreciation and impairment	26,768	-
Support costs for students	253,220	262,334
	<u>279,988</u>	<u>262,334</u>
	<u>279,988</u>	<u>262,334</u>
Analysis by fund		
Unrestricted funds	15,658	16,165
Restricted funds	264,330	246,169
	<u>279,988</u>	<u>262,334</u>

6 Trustees

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

7 Employees

The average monthly number of employees during the year was:

	2021	2020
	Number	Number
	<u>1</u>	<u>1</u>

AL QUDS FOUNDATION FOR MEDICAL SCHOOLS IN PALESTINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

7	Employees	(Continued)	
	Employment costs	2021	2020
		£	£
	Wages and salaries	37,617	37,000
	Social security costs	-	915
	Other pension costs	941	924
		<u>38,558</u>	<u>38,839</u>
		<u><u>38,558</u></u>	<u><u>38,839</u></u>

There were no employees whose annual remuneration was more than £60,000.

8	Tangible fixed assets		
			IT Equipment
			£
	Cost		
	At 1 January 2021		1,109
	Additions		2,609
	Disposals		(1,109)
	At 31 December 2021		<u>2,609</u>
	Depreciation and impairment		
	At 1 January 2021		1,109
	Depreciation charged in the year		326
	Eliminated in respect of disposals		(1,109)
	At 31 December 2021		<u>326</u>
	Carrying amount		
	At 31 December 2021		<u><u>2,283</u></u>

9	Debtors		
		2021	2020
	Amounts falling due within one year:	£	£
	Trade debtors	21,226	166,528
		<u>21,226</u>	<u>166,528</u>

10	Creditors: amounts falling due within one year		
		2021	2020
		£	£
	Trade creditors	277	252
	Accruals and deferred income	2,000	2,000
		<u>2,277</u>	<u>2,252</u>
		<u><u>2,277</u></u>	<u><u>2,252</u></u>

AL QUDS FOUNDATION FOR MEDICAL SCHOOLS IN PALESTINE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 DECEMBER 2021

11 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			Balance at 31 December 2021
	Balance at 1 January 2020	Incoming resources	Resources expended	Balance at 1 January 2021	Incoming resources	Resources expended	
	£	£	£	£	£	£	£
IELTS Training	9,113	-	-	9,113	-	-	9,113
Dr Poole Legacy	-	-	-	-	250,000	(7,750)	242,250
Post Graduate Training Programme	279,631	146,339	(119,326)	306,644	-	(171,322)	135,322
Accommodation Programme	10,000	2,600	(10,047)	2,553	3,250	(5,803)	-
Bursaries	9,015	12,001	(21,016)	-	5,460	(5,460)	-
Gaza Project Sponsored Students	-	-	-	-	10,000	(10,000)	-
Inji	15,921	124,197	(92,131)	47,987	64,304	(106,619)	5,672
Teaching Fellowships	1,500	8,000	-	9,500	6,000	-	15,500
Gaza Bursaries	-	23,020	(3,651)	19,369	-	(19,369)	-
	-	-	-	-	10,000	-	10,000
	<u>325,180</u>	<u>316,157</u>	<u>(246,171)</u>	<u>395,166</u>	<u>349,014</u>	<u>(326,323)</u>	<u>417,857</u>