

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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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

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Susan Partridge

Said Shehadeh

Abir Tuqan

Beckett Vester

Nicholas Vester

Kim Ingleby

Sara Bristow

Connie Musallam

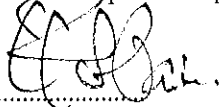
(Appointed 9 December 2020)

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		68,296	12,000	80,296	34,600	-	34,600
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		48,086	2,000	50,086	42,807	10,000	52,807
Net gains/(losses) on investments	8	(385)	-	(385)	517	-	517
Net movement in funds		19,825	10,000	29,825	(7,690)	(10,000)	(17,690)
Fund balances at 6 April 2020		114,112	-	114,112	121,802	10,000	131,802
Fund balances at 5 April 2021		133,937	10,000	143,937	114,112	-	114,112

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>