

**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

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### 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

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# 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

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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

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#### 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

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)

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**

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

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**

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	Notes	2023 £	£	2022 £	£
<b>Current assets</b>					
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>	
<b>Creditors: amounts falling due within one year</b>					
	11	(2,190)		(2,040)	
Net current assets			48,271		60,472
			<u>48,271</u>		<u>60,472</u>
<b>Income funds</b>					
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

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#### 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>
<b>Analysis by fund</b>		
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>