

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

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 Connie Musallam Sophia Lopresti Lucy Lopresti
Charity number (England and Wales)	802351
Principal address	Elizabeth Court 17 Tryon Crescent London E9 7RY
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 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

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

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
	<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 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>60,472</u>	<u>63,811</u>	<u>(75,721)</u>	<u>(291)</u>	<u>48,271</u>