

Charity registration number 802351 (England and Wales)

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

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

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

Charity number (England and Wales) 802351

Principal address

Elizabeth Court
17 Tryon Crescent
London
E9 7RY

Independent examiner

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

Bankers

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

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

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FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2025

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

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the Charity's governing document, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

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

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

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

Achievements and performance

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

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

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

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

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

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

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

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

Financial review

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

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

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

Structure, governance and management

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

The trustees who served during the year were:

Djemila, Lady Cope of Berkeley (Honorary Life President)

Frank Spencer-Nairn FCA (Chairman)

David Causer FCA (Treasurer)

Jacob Dajani (Deputy Chairman)

Rosie Ingleby

Tessa Ingleby

Dr Ahmed Massoud

Douglas Spencer-Nairn (Deputy Chairman)

Pippa Sentance

Susan Partridge (Deputy Chairman)

Said Shehadeh

Abir Tuqan

Beckett Vester

Nicholas Vester

Kim Ingleby

Sara Bristow

Connie Musallam

(Resigned 29 January 2025)

Sophia Lopresti

Lucy Lopresti

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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

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

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



Frank Spencer-Nairn FCA (Chairman)

Trustee

Dated: 16.1.26

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

INDEPENDENT EXAMINER'S REPORT

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

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



Andrew Seton FCCA

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

Dated: 19 January 2026

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

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

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


FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

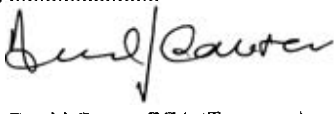
BALANCE SHEET

AS AT 31 MARCH 2025

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

The financial statements were approved by the Trustees on 16.1.26


 Frank Spencer-Naim FCA (Chairman)
 Trustee


 David Causer FCA (Treasurer)
 Trustee

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

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

1.1 Accounting convention

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

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

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

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

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

1.2 Going concern

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

1.3 Charitable funds

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

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

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

1.4 Income

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

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

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

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

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

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

1.6 Cash and cash equivalents

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

1.7 Financial instruments

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

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

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

Basic financial assets

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

Basic financial liabilities

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

2 Donations and legacies

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

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from charitable activities

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

4 Investments

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

5 Expenditure on raising funds

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

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

6 Charitable activities

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

7 Net movement in funds

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

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

8 Trustees

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

FRIENDS OF THE SPAFFORD CHILDREN'S CENTER OF JERUSALEM

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 Net gains/(losses) on investments

| Total | Unrestricted funds |
|-------|--------------------|
| 2025 | 2024 |
| £ | £ |

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

10 Taxation

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

11 Debtors

| 2025 | 2024 |
|------|------|
| £ | £ |

Amounts falling due within one year:

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

12 Creditors: amounts falling due within one year

| 2025 | 2024 |
|------|------|
| £ | £ |

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

13 Unrestricted funds

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

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