



**Amos Trust**  
Registered charity

## **Annual report and financial Statements**

**Year ended 31 March 2022**

**Charity number: 1164234**

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## Reference and Administrative Information

Charity name:	Amos Trust	
Governing document:	Constitution of a Charitable Incorporated Organisation who's only voting members are its Charity Trustees dated 28 October 2014 and amended 02 November 2015	
Charity number:	1164234	
Date of registration:	03 November 2015	
Trustees serving during report period:	Robert Cohen Madeleine McGivern Dan Beesley Richard Elliott Gemma Bell Jane Walker Robin Message Jess Foster Matthew Carson Zena Kazeme Azey Siddiqui	Chair Vice Chair      Resigned 10/06/2021 Treasurer From 10/06/2021 From 10/06/2021
Director:	Chris Rose	
Operational address:	St Clement's Church 1 St Clement's Court Clement's Lane London EC4N 7HB	
Independent Auditor:	Hazlewoods LLP Windsor House Bayshill Road Cheltenham GL50 3AT	

## **Report of the Trustees**

The Trustees present their annual report together with the financial statements of the charity for the year ended 31st March 2022.

This report and the financial statements cover the year 01 April 2021 to 31 March 2022, the sixth year of the Charitable Incorporated Organisation (CIO) since taking over all the assets and liabilities of Amos Trust, registered charity 292592 (The Trust) on 01 April 2016.

The linking of The Trust with the CIO was formally approved by The Charity Commission for England and Wales on 05 August 2021 and the charity number of the Trust was amended to 1164234-1.

The reference and administrative information set out on page 1 forms part of this report.

The financial statements comply with the charity's constitution, 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 01 January 2015). The financial statements have been prepared on an accrual's basis.

## **Objectives and activities**

Amos Trust is a small, creative human rights organisation that:

- challenges injustice,
- builds hope,
- creates change,

with vibrant grassroots partners around the world

Amos Trust's objects are:

- The promotion of human rights.
- The prevention and relief of poverty.
- The promotion of sustainable development.
- The promotion of the Christian religion.

At Amos Trust we aim to achieve these objects by:

- Working alongside global partners, nurturing innovative local responses to poverty, oppression and conflict.
- Using vibrant and creative ways to raise awareness.
- Building supporters involvement through visits to partner projects, speaking tours and events.
- Campaigning for change, human rights and justice.

Amos Trust has three main areas of work:

- **Street Justice** – transforming the lives of girls and young women on the streets, so they can live free from abuse, with a specific focus on South Africa, Tanzania, Burundi and Southern India.
- **Palestine Justice** – campaigning for equal rights for Palestinians and an end to Israel's apartheid policies.
- **Climate Justice** – equipping local communities (in Nicaragua) and young women activists to develop sustainable responses to the impact of climate change.

## **Public benefit**

We refer to the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, we consider how planned activities will contribute to the aims and objectives that we have set.

As such, the Trustees are confident that Amos Trust has complied with the duty in section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission.

## **Achievement and Performance**

### **Strategic Development Overview**

In 2021 we adopted a new three-year plan for Amos Trust.

#### **Partnerships**

- Review our Palestine partnerships
- Build the sustainability of our street partners
- Secure 5 years support for CEPAD Nicaragua and identify clear campaign activities to highlight and support their work.

#### **Advocacy and Activism**

- Identify, support and raise the voices of grassroots women leaders from the global south who are addressing the impact of climate change
- Promote creative responses from Gaza that challenge dominant narratives and foster hope.
- Develop a three-fold approach to Palestine Justice advocacy, focussing on cultural resistance, promoting Palestinian identity & rights and creating facts on the ground.
- Disseminate the learning gathered and share the key issues identified through our On Her Terms project with young women whose lives revolve around the street.
- Maximise the impact of the Street Child Cricket World Cup in Chennai in 2023.

#### **Travel**

- Relaunch our supporter travel programme following on from the Pandemic in support of our charitable objectives
- Maximise the return on travel while delivering the programme in the most sustainable manner. Alongside this we will develop Amos' replanting programme to mitigate carbon usage.

#### **Organisational development & management**

- Carefully manage the emergence from the Pandemic, the impact of Brexit on our work and the impact on working patterns.
- Restructure Trustee processes and procedures and how the Staff team operates to ensure appropriate levels of staffing and oversight are available to achieve our goals.
- Widen our reach and demographic to increase the participation, ownership and voice of young adults in the development and delivery of Amos' activities.

## **Key goals for 2021/2022**

- Secure support for the next phase of our climate justice partnership with CEPAD Nicaragua.
- Establish the Climate Fellowship programme for young female climate activists with a view to launch a pilot project in April 2022.
- Secure emergency support for our On Her Terms partners as they respond to the impact of additional waves of Covid infections.
- Maximise the effectiveness of the Radio 4 appeal we have secured to raise funds for a two-year programme entitled Street Born working with very young mothers and their children on the streets of Mwanza.
- Undertake a Monitoring, Evaluation & Learning (MEL) visit to uMthombo in Durban South Africa, to understand how their work has developed and identify how the partnership with Amos should evolve over the mid to long term.
- Focus Advocacy work on Gaza, identifying creative responses that challenge dominant narratives.
- Launch the We are Not Numbers partnership in Gaza and identify how to support the Gaza Sunbirds para-cycling team most effectively.
- Complete a Home Rebuilding project in a village south of Bethlehem and identify the site for the next volunteer led Home Rebuilding project scheduled for April 2022.
- Build on the success of 2021 Run the Wall and look to establish an even wider global event in March 2022
- Invite Alrowwad to join our 2021 UK Christmas Tour and use the 2021 Christmas appeal to secure funds for them and for NECC in Gaza.
- Resume MEL and fact-finding trips to West Bank and Israel as soon as possible and use this to prepare for the relaunch of support visits to the region in April 2022.
- Widen our digital communications through a new podcast series and by further developing webinars and other online resources.
- Complete a restructuring of the staff team and Trustees, agree new working responsibilities and patterns and appoint staff to new Fundraising and Intern positions.

## **Governance and Significant Staffing changes**

Following the appointment of Robert Cohen as Chair the Trustees reassessed how they operate. They decided to appoint a new Vice Chair, Madeleine McGivern, and to increase the scope of this role to work more closely with the Executive Officers. Our thanks to Robin Message and Daniel Beesley for previously sharing this role. The Trustees also agreed to create A Trustee Secretary role, define the terms of the subcommittees more closely and updated the process for recruitment to the Trustee board.

The Amos Staff teams structure was also adjusted to allow for greater delegation by the Director with new Roles of Head of Operations and Finance, Head of Communications, Head of Community Engagement and Head of Partnerships and Gender created.

## **Emerging from the Pandemic**

Coronavirus continued to impact our work heavily and that of our partner organisations, particularly in India.

We were unable to run any supporter visits to our partners in 2021-2022, and only resumed MEL visits by staff members in February 22 with visits made to South Africa, Nicaragua and Palestine.

Webinars continued to be a key feature of our communication strategy. We ran our 4th series in Summer 2021 and our fifth in Spring 2022, and also delivered a number of additional one-off events when deemed appropriate. We continued to run our weekly St Clement's based Words of Hope reflective time online throughout the year drawing 30 -35 people together each week

We resumed in person events in October 2021 (the previous event had been in March 2020) with a Road Club weekend cycle ride in Stratford upon Avon. Five people ran the London marathon to support Amos Trust's work that same weekend and we held our annual Amos Day supporter conference the week after, which we also streamed online.

The 2021 Christmas tour was badly affected by a fresh wave of Coronavirus infections with key participants becoming infected and the withdrawal from and cancellation of some events. This led to a scaling back on the plans for Alrowwad participation which were further compromised by significant delays in the visa process for those coming to the UK from Palestine.

This did not affect the success of the 2021 Christmas Appeal for young people of Palestine, the delivery of which was supported by matched funding and donation processing by the Big Give Trust. The appeal secured essential funds for our Partners Alrowwad in Bethlehem and NECC in Gaza. This was the fourth successful appeal of 2021/2022. It followed No Planet B using the Global Giving Campaign to secure outstanding funds for our 5-year project in Nicaragua, an emergency appeal for Gaza following the outbreak of violence in May 2021 and a BBC Radio 4 Appeal for Cheka Sana Tanzania

Amos' Office, St Clements Eastcheap, as with much of the City of London, remained closed for long periods of 2021. Amos Staff team working habits changed as the team continued to work predominantly from home, as did several of the other organisations based there. By the end of the financial year there were no obvious signs of a bounce back in usage of the church and there was not a return to its use as a meeting venue.

## **Palestine Justice**

The year started with a period of heightened tensions over repossession of Palestinian homes by Israeli Settlers at Sheik Jarrah and with clashes at the Al Aqsa complex between worshipers and Israeli security forces. This led to unrest across the West Bank and in the Palestinian Communities inside Israel and to a flare up of hostilities in Gaza in May 2021. Over 11 days, 261 Palestinians were killed, including 41 women, 67 children, and three people with disabilities, most in Israeli strikes. At least 130 were civilians. Over 2,200 Palestinians were injured. Ten Israeli citizens and residents were killed by rockets launched by Palestinian armed groups, and 710 others were injured.

We launched an emergency appeal to respond to these attacks with most of the money being provided to the Al Ahli hospital in Gaza, to assist with their increased workload resulting from the violence. Our support for the hospital revolves around their breast cancer screening programme which is a vital service for women in Gaza as five-year survival rates for women with breast cancer are still only at 30% compared to 87% in the UK. The Hospitals goal of addressing the stigma and lack of education about breast cancer that still exists and ensuring that women come forward for early diagnosis is key as there are often shortages of chemotherapy drugs and there is no radio therapy in Gaza. In October 2021 as part of Breast Cancer Awareness month we once again also ran our successful Women for Women campaign to secure funds for this programme and to raise awareness of the situation women face in Gaza.

On 19 October, Israeli authorities designated six prominent Palestinian human rights and humanitarian organisations as 'terrorist organisations'. Amos joined with other UK Charities and large sections of the international community in condemning this action which was based on vague and unsubstantiated allegations. The motivation for the designation seemed to be driven by these organisations playing a leading role in documenting human rights violations in the Occupied Territories and Israel.

In November the UK Home secretary laid before Parliament an order to outlaw the militant Islamist terrorist movement Hamas in its entirety from the UK. The Military wing had been designated as a terrorist organisation since 2001. At the year-end it was unclear as to exactly what this would mean for our work with partners in Gaza, as Hamas are the de facto government in the Gaza Strip. Each of our partner projects in Gaza are independent, non-political organisations that operate under larger INGO's whose legal registration is not held in Gaza.

In November 2021 we launched our On Location online gallery. This featured work from 8 of Gaza's leading artists, many of who we had first met in 2015 when we took exhibition curator, James Walmsely, to visit Gaza with us. The long gestation period for the activity arose as we had not been able to develop a suitable response to our visit and the relationships we had made with the artistic community in Gaza. However, as both technology and people's online use had developed so much since 2015, we were able to establish the visual gallery on our website. The response to the gallery and the film we made to accompany the launch made in partnership with We Are Not Numbers was highly positive and we have plans to develop the programme further in 2022/2023.

Having had to cancel our Christmas tour in 2020 we relaunched it early December 2021 to coincide with our Big Give Christmas Appeal for NECC in Gaza and Alrowwad in Bethlehem. The tour was impacted heavily by difficulties over visas for Abdelfattah Abusrour, the Director of Alrowwad, and increasing levels of Covid. These did not impact upon the Christmas appeal when once again we were amazed by the generosity of our supporters who gave so generously to it. The success of the appeal meant that we were able to support the delivery of Alrowwad's Beautiful Resistance programme which teaches dance, music, film and photography and provides a safe space for children to study and receive educational support. Their work continues to flourish despite a highly difficult funding situation, and we were delighted that this could make a tangible difference and also allow them to repair and protect solar panels on the new roof of their new building after the panels had been damaged by Israeli Defence forces who had occupied the building and used it as a sniper position.

We had provided funds to NECC as a result of our emergency Gaza appeal, but the share of the Christmas appeal funds allocated to NECC allowed us to secure the bulk of support required to provide funding to their youth training programme and their psychosocial work with children for the next two years. These services are becoming yet more vital as youth unemployment in Gaza is currently over 60% and there is desperate need to create opportunities for people to be trained in sectors where there is potential growth and as so much of the population has experienced trauma from ongoing conflict and exhibit symptoms of stress disorders.

In January 2022 we ran a second virtual tour of Gaza with We are Not Numbers which proved highly popular. Much of our spring series of webinars focussed on Palestine.

The year saw increased numbers of Palestinians killed by Israeli security forces in East Jerusalem and across the West Bank and the continued use of home demolitions as a punitive tool. The South Hebron Hills and Bedouin communities living in the area continued to be on the frontline of Israel's expansionist settlement policies, On January 5, 2022. Hajj Suleiman a leading nonviolent activist from the village of Umm al-Khair was run over by a tow truck driven by a settler from Kiryat Arba as he sought to prevent him from removing unlicensed cars from the village. His death a few days later left the Community, our partner HIRN and many others devastated as he was very well known and respected. Thousands attended his funeral blocking all the neighbouring roads. We were able to pay our respects once we were able to visit the village again in March. Suleiman had greeted Just Walk to Jerusalem in 2017 and had been overjoyed when he learnt that we had walked to apologise for the impact of the Balfour Declaration.

We formalised our partnership with Hebron International Resources Network (HIRN) in 2021/2022 having worked closely alongside them for several years. Their remarkable efforts in Hebron, the South Hebron Hills and the surrounding areas to enable people to stay in their homes and communities and to build facts on the ground despite multiple obstacles consistently inspired us throughout the year.

At the start of February Amnesty International published a major report that determined that Israel practices the crime of apartheid against Palestinians. The Amnesty report joined others published earlier in the year by Israeli Human Rights Organisation B'Tselem, and the New York-based organisation Human Rights Watch that came to the same conclusion. This position had been advanced by Palestinian human rights organisations for many years, but the publication of the reports marked a noticeable sea change in the campaign for Palestinian rights. The conclusion that apartheid was being practiced confirmed the long-held view of many observers and advocates (Amos included) that the expansionist policies of Israel and the de facto annexation of large areas of the West Bank have moved the key campaign goal away from a call for statehood to the recognition and promotion of Palestinian human rights.



We were able to return to Palestine for the first time in 30 months in March 2022. This visit coincided with the Palestine marathon and with our own Run the Wall which we once again ran in partnership with Right to Movement. We intend to continue to deliver Run The Wall in the future as an act of solidarity to coincide with the Palestine Marathon. The trip enabled us to gain an understanding of the impact of the last two years on Palestinians in Jerusalem and on the West Bank and to follow up on a number of contacts that we had previously not had the time to develop.

The visit allowed us to confirm plans for our April 2022 home rebuilding trip which will help rebuild a demolished home just outside Arroub refugee camp. We will once again be delivering the programme alongside Holy Land Trust. In summer 2021 the previous home rebuild which we had begun in December 2020 but had had to be delayed due to a 1797 demolition order that had been placed on the home in February 2021. Once this had lapsed Holy Land Trust were able to complete the work and the family were able to move into their new home. Covid had decimated their Travel & Encounter programme which underpins Holy Land Trusts work. However, they had established some emergency response programmes, diversified their responses within the local community and established some new programmes. The impact of the pandemic was still being felt throughout 2021/2022 as there had been no resumption of tour groups visiting Palestine.

The situation also continued to affect our other partner, Wi'am Reconciliation Centre, which is not as dependent on this source of income, but the two previous years had also been very hard with the lack of any tourists and visitors to Bethlehem. We agreed that our focus with them for the next period will be on their Garden, which houses much of their programme with women and children and plays a key role as it is one of the very limited greenspaces in Bethlehem. The garden is situated right next to the Separation Wall beside the Israeli military gate that now blocks the main entrance into Bethlehem from Jerusalem. It therefore has far greater symbolic significance as a place of beauty, growth and hope located next door to all that symbolises militarisation and oppression.

## **Climate Justice**

### **CEPAD Nicaragua**

In April 2021 we launched our delayed appeal to secure pledges of support to meet the costs of the new 5-year programme in 7 rural villages in the Teustepe region of Nicaragua. We were able to secure enough funds and pledges to meet the bulk of the costs of this 5-year programme and were able to guarantee 5 years of funding to our partners CEPAD.

While the Community organisers pressed on with work in these 7 new villages much of their work in the area was still consumed by the long-term impact of the December 2020 Hurricanes and the ongoing impact on these communities of the Covid pandemic. So much of the seeds held back for planting had been lost and there was extensive damage to crops, homes and what little infrastructure exists in these communities.

These 7 communities are in Nicaragua's dry belt, where climate change has led to long periods of drought followed by heavy downpours and flash floods. These 7 communities are significantly drier than previous communities we have supported in this region. Water management is key as the wells in many of these communities are now running dry long before rains are forecast. Many members of the communities have become seasonal farm labourers in the surrounding countries as it has been so hard to farm productively. New agricultural techniques and crop diversification will be key to building resilience in these communities going forward.

Angela, 22, lives in San Diego, one of the new seven communities received emergency support from CEPAD *"During the heavy rains, our small house got leaks and our clothing got soaked. Our bed got drenched with the first rains; we had to sleep on the wet beds until it was possible to dry the beds in the sun. I had my 5-year-old daughter with me and I was pregnant and I felt hopeless. But now, we have new zinc sheets for our roof and hopefully we will not get flooded anymore. We also received support with new seed and emergency food supplies- in the dry season there was no work for my husband and then we have hurricanes and are flooded"*

The 5-year programme begins with identification of who will be community leaders responsible for listening to the communities and representing them and also those who will be responsible for learning new farming and water management techniques and for training in entrepreneurship and maximising the use of the small areas of land around their homes. These last two areas specifically focus on women. Much of the first year is then spent on hands on training in these different activities delivered by the CEPAD team.

The new community leaders are trained in community organising and how to create alliances to resolve the different needs of their villages. There has been a particular focus on reducing the ongoing risks of COVID and on speaking effectively to local authorities - which meant submitting new water & sanitation proposals to their local municipal governments and training in the steps needed to make sure that the local authorities will respond. CEPAD also provided training to 20 community members from these 7 communities in community psychosocial care to address people's trauma and to strengthen the resilience of communities.

Following on from the hurricanes Nicaragua had a spike in Covid Cases which CEPAD responded to by providing 3,500 hygiene and sanitation kits to 40 communities and a further 380 water filters to those who are at risk of contaminated water, as so many water sources were damaged or polluted by the hurricanes, which Amos was happy to provide support for.

In February 2022 Karin Joseph, Amos' Head of Partnership visited CEPAD to join in the start of their 50th anniversary celebrations and to visit the new communities that Amos is supporting. We hope to run a second visit in February 2023 for the celebrations to mark the end of their year of anniversaries.

The wider backdrop in Nicaragua was general elections which were held on the 7th of November 2021 and saw President Daniel Ortega re-elected. Political tension in the run up to the election including the arrest of opposition leaders in June 2021 filtered through into all sectors of Nicaraguan civil society with the need for greater regulatory compliance.

### **Climate Fellowship**

Amos Trust has been looking at how it could widen its work on Climate Justice since 2019. We explored several options, however none of them seemed sufficiently built on our strengths, sat comfortably alongside our partnership with CEPAD or allowed us to add sufficient value.

The idea for a Climate Fellowship emerged after attending COP 26 In Glasgow in November 2021, when the Amos team attending met a number of young female Climate Activists from the global south. It became clear that if we were able to support and establish a network for young female climate activists from the global south providing micro grants to support their work and assistance in disseminating their learning and advocacy that we would be able to play to our strengths and occupy a distinctive space in the wider climate justice campaign. We therefore decided to launch a Pilot Programme beginning in April 2022.

## **Street Justice**

### **On Her Terms**

Amos Trust continued to co-chair the working group focussed on working with girls and young women, as part of the Consortium for Street Children. Our partners in South Africa, Tanzania, India and Burundi are members of this working group, alongside additional practitioners from Nigeria, Sierra Leone, Sri Lanka, Nepal and Indonesia.

The group conducted a joint piece of work using the Most Significant Change research approach, to collect stories of change about how to work effectively with the families and boyfriends of girls and young women. This was presented at the 2021 CSC International Forum. This research is continuing to be expanded on and will be published as a joint publication. The group now has some targeted funding to further its work.

### **uMthombo, Durban, South Africa**

During this period, uMthombo met 139 new young people on street outreach (67 girls, 72 boys). In total they supported 134 girls and 98 boys over the past 12 months, including new and ongoing cases.

They worked with 1374 children and young people across their preventative programme in communities, networks and learnership programmes (682 females & 692 males).

Throughout 2021 uMthombo continued their Young Women's Independent Living programme, which began in January 2021 with the intention of supporting young women living on the streets into their own accommodation away from the streets, since reintegration into families is often impossible. uMthombo were aiming to support 10 young women away in the first year, however by the end of March 2022 they helped 7 move into their own homes away from the streets and were working with 12 more who are preparing to move away. The journey towards readiness to leave the streets is long and there are many false starts.

uMthombo's work was impacted significantly by the unrest which erupted in July 2021 following former president Zuma's arrest; the arrest resulted in days of protests which turned to violence and mass looting, largely focussed in KwaZulu Natal province, and hundreds of people died. uMthombo joined with a local partner organisation UIP, local businesses, together with their former beneficiaries from the Post16 Programme, who are now in a Work Placement Project, in cleaning-up the city.

uMthombo also were involved in the 'Reviving Township Economy Campaign' (RTE) partnering with Afrika Tikkun, to provide financial relief and business support to small, informal businesses and informal traders, especially those businesses who are not insured and were affected by the unrest. Most of these businesses were run by young people. The aim was to rebuild, save jobs and revive these businesses.

In late 2021 uMthombo contributed to the review of the South African Children's Act, in particular focussing on the rights of young people who have aged out of institutional care, many of whom have received no ongoing support and ended up on the street.

In January 2022 Amos Director Chris Rose visited uMthombo as the first place we had visited since March 2019 to see how their work had developed and identify future goals with them.

During this period, we were grateful for the support of Bloss and Beamer Charitable Trust.

### **Cheka Sana Tanzania**

In April 2021, in response to Cheka Sana Tanzania's assessment of the urgent needs facing teen mothers on the streets of Mwanza, we committed to a new two-year project with Cheka Sana entitled StreetBorn, working with teen mothers and girls at risk of early pregnancy who are living on the streets. This project aims to support 50 girls over the course of two years, helping them access pre- and postnatal care where needed, training them in self-defence, life skills, safe reconnections with family where possible, as well as vocational training to provide for their families.

Between April 2021 and March 2022, the first year of the StreetBorn programme supported 41 teen mothers or girls at risk of early pregnancy on the streets, surpassing their targets of 25 per year.

In order to fund the StreetBorn programme Amos Trust ran our first ever Radio 4 Appeal in October 2021, with the involvement of Diane Louise Jordan as our presenter for the appeal. It raised £50,000 which surpassed our expectations and means our funding is secure for the StreetBorn programme for an additional year.

### **Karunalaya, Chennai, India**

- Provided temporary accommodation for 40 girls
- Ran 10 theatre of the oppressed sessions reaching around 5,000 people community members, educating them on children's rights, domestic violence, substance abuse
- 412 girls living in pavement or fishing communities received supplementary education
- 949 classes run for children in pavement-dwelling communities

In April 2021 a second wave of coronavirus spread through India and new lockdowns were imposed in May. Chennai's hospitals, like many across India, were overwhelmed by this wave of infections. Ambulances were queuing outside major hospitals for up to 24 hours, running out of oxygen and resulting in many patients dying before they were admitted.

Karunalaya witnessed the queues of ambulances and carers of Covid-19 patients waiting outside hospitals with no access to food or water. They began preparing and serving nutritious meals and providing water inside the hospital grounds for ambulance drivers and carers. Before long they found themselves serving over 1,000 meal packs per day. In total they cooked and served 20,000 meals at Chennai's three government hospitals. Their meals were even rated 'highly nutritious' by a hospital nutritionist, who was sent a sample by the regional medical officer. As the need at the hospitals subsided, Karunalaya began distributing food packs and sanitary supplies to the families living in pavement-dwelling communities who had struggled on minimal resources since the start of lockdown. They supplied food and supplies to 1,700 families in pavement-dwelling communities during May and June of 2021.

After two years of closures, schools only fully reopened in March 2022. Karunalaya carried out a focused enrolment drive in pavement-dwelling communities to ensure children who had missed out on education returned to school (especially girls).

By October the effects of coronavirus were subsiding, but Chennai is experiencing heavier cyclones every year, and street communities are inevitably the worst-affected in extreme weather. In October and November 2021, cyclones battered Tamil Nadu and pavement-dwelling communities' lost possessions and food supplies. Karunalaya's team responded swiftly, providing meals to 14,500 people during the flooding.

Karunalaya started work on the building of a shop on their premises, which will serve the local community with essential supplies, and generate sustainable income for Karunalaya's work as well as training in retail skills for young people.

We are grateful for the support of the Camellia Foundation, Shahnaz Foundation and the Farthing Trust for the support of our work with Karunalaya this year.

### **New Generation Burundi**

New Generation Burundi worked with large numbers of boys and girls over the course of the year. They also began a new programme working with female domestic workers, who have been identified as a priority group at risk due to their working conditions, being hidden out of sight and at risk of abuse from their employers. New Generation have created a new programme of outreach on Sunday afternoons for female domestic workers (their only time off in the week), to provide a space for them to come to learn about their rights, and to build trust with the New Generation team.

We were delighted to secure a further three years of funding commitment from the John Armitage Charitable Trust for New Generation's work.

## **Future Plans**

### **General**

- Launch Amos Trust Podcast
- Relaunch Amos' Annual Fundraising dinner.
- Decide the future of St Clements
- Reduce the level of unrestricted reserves in the short and medium term by developing multi-year sustainable funding plans for our partnerships and designating unrestricted funds for new activities and programmes.

### **Palestine Justice**

- Formalise a new three-fold approach to Palestine Justice advocacy, focussing on cultural resistance, promoting Palestinian identity & rights and creating facts on the ground.
- Visit Gaza at the earliest possible occasion.
- Implement any recommendations that emerge as to Amos Trust's ways of working as a result of the change in demarcation of Hamas.
- Create a physical On Location exhibition for the Greenbelt festival and explore possibilities of an On Location exhibition with the Walled Off Hotel in Bethlehem.
- Secure funds for the next two years for the Al Ahli Breast Cancer screening programme
- Meet We Are Not Numbers in person and invite them to come to the UK for a speaking tour.
- Establish the Gaza Sunbirds cycling project and secure funds for the first 18 months of operation.
- Relaunch the supporter travel programme with trips to Palestine
- Undertake a Home rebuild in Arroub camp and identify next steps for an ongoing home rebuilding programme with Holy Land Trust.

### **Climate Justice**

- Carry out 50th Anniversary appeal for CEPAD with the Big Green Fund to complete funding for 5 years CEPAD programme.
- Take a small group to Nicaragua to celebrate the end of CEPAD's 50th anniversary celebrations.
- Launch the Climate Fellowship pilot project and evaluate its effectiveness.

### **Street Justice**

- Disseminate learning from the On Her Terms programme In association with Consortium for Street Children.
- Invite founder of New Generation, Dieudonne Nahimana, to the UK to re-establish relations with those UK based bodies that support their work.
- Amos Director to attend Qatar Street Child World Cup to support Amos partner projects taking part, New Generation Burundi, Cheka Sana Tanzania and Karunalaya and to meet with key staff from each of these projects.
- Launch Amos' campaign to maximise the effectiveness of Karunalaya, as current holders, hosting the 2023 Indian Street Child Cricket World Cup. Send a team to visit in September 2022 to gather the resources necessary for this initiative.

## **Financial Review**

### **Financial procedures**

All income and expenditure transactions are entered into a computerised SAGE accounts system. Bank reconciliations are completed monthly. Invoices received are checked by budget holders and any discrepancies investigated. Supplier invoices are stamped with the date received and signed as proof that the goods or services have been received. Invoices are paid as they fall due. Two signatories are required for all cheques and dual authorisation is required for electronic bank payments. The payroll is processed monthly.

### **Allocation of donations to funds**

Designated funds are made up of funds received where the donor has indicated a preference for which area of Amos Trust's work the donation should support. The Trustees and their delegated employees are committed to abiding by these preferences as far as possible but ultimately retain discretion on the usage for these funds. The exception to this classification is where funds are received for partner projects or specific campaigns from grant giving bodies, trusts or companies where a contractual arrangement is in place for the funds received. In this instance, these funds will always be allocated to the partner project or campaign specified by the donor and are shown as restricted in the Amos Trust financial statements. These grant agreements normally contain reporting requirements.

### **Income for the period**

2021-2022	2020-2021
£1,029,909	£1,186,719

**Notes:** Total income fell by £156,810 in the year.

### **Unrestricted and restricted income:**

2021-2022		2020-2021	
Unrestricted	Restricted	Unrestricted	Restricted
£898,059	£131,850	£1,073,142	£113,577

**Notes:** Unrestricted income fell by £175,083 in the year  
Restricted income increased by £18,273 in the year.

### **Expenditure for the period**

2021-2022	2020-2021
£927,999	£816,580

**Notes:** Total expenditure increased by £111,419 in the year.

### **Unrestricted and restricted expenditure:**

2021-2022		2020-2021	
Unrestricted	Restricted	Unrestricted	Restricted
£809,218	£118,781	£693,467	£123,113

**Notes:** Unrestricted expenditure increased by £115,751 in the year.  
Restricted expenditure fell by £4,332 in the year



## **Income and expenditure breakdowns**

<b>Unrestricted Income and Income designated for Advocacy &amp; Education activities</b>		
<b>Fund</b>	<b>2021-2022</b>	<b>2020-2021</b>
General funds	£242,118	£462,866
Street Justice	£43,766	£33,606
Palestine Justice	£136,346	£94,559
Climate Justice	£1,849	£689
<b>Total income</b>	<b>£424,079</b>	<b>£586,720</b>

<b>Core Expenditure and Expenditure on Advocacy &amp; Education activities</b>		
<b>Fund</b>	<b>2021-2022</b>	<b>2020-2021</b>
Core Costs	£235,058	£201,715
Street Justice	£28,043	£34,519
Palestine Justice	£112,887	£61,314
Climate Justice	£16,253	£19,646
<b>Total Expenditure</b>	<b>£392,241</b>	<b>£317,194</b>

<b>Income received for Partner Projects</b>		
<b>Fund</b>	<b>2021-2022</b>	<b>2020-2021</b>
Street Justice partners	£160,971	£159,866
Palestine Justice partners	£408,319	£397,749
Climate Justice partners	£36,540	£37,384
<b>Total Income</b>	<b>£605,830</b>	<b>£599,999</b>

<b>Funding to Partner Projects</b>		
<b>Fund</b>	<b>2021-2022</b>	<b>2020-2021</b>
Street Justice partners	£144,895	£139,400
Palestine Justice partners	£363,026	£325,835
Climate Justice partners	£27,837	£34,151
<b>Total Expenditure</b>	<b>£535,758</b>	<b>£499,386</b>

## **Income Sources 2021-2022**

<b>Donor type</b>	<b>Income received</b>	<b>Percentage of income</b>
Individuals	£689,653	67%
Legacies	£49,965	5%
Faith Communities & Organisations	£53,661	5%
Businesses	£13,207	1%
Organisations & NGO's	£91,573	9%
Grant funders	£131,850	13%
<b>Total Income</b>	<b>£1,029,909</b>	

## **Financial outcome and funds**

### **Surplus/(Deficit) of funds**

<b>2021-2022</b>	<b>2020-2021</b>
£101,910	£370,139

### **Summary of movement of funds**

<b>Fund</b>	<b>01/04/2021</b>	<b>Income</b>	<b>Expenditure</b>	<b>Transfers</b>	<b>31/03/2022</b>	<b>Movement</b>
Unrestricted	£307,937	£242,118	(£235,058)	(£23,585)	£291,412	(£16,525)
Strategic reserves	£190,819	-	-	£9,181	£200,000	£9,181
Funds for Advocacy & education	£72,554	£181,961	(£157,183)	£14,404	£111,736	£39,182
Funds for partnerships	£220,551	£605,830	(£535,758)	-	£290,623	£70,072
<b>Total Funds</b>	<b>£791,861</b>	<b>£1,029,909</b>	<b>(£927,999)</b>	<b>£0</b>	<b>£893,771</b>	<b>£101,910</b>

A more detailed breakdown of the movement of funds, which includes a breakdown of designated and restricted funds can be seen in note 18 to the financial statements.

### **Restricted funds carried forward at year end.**

<b>Activity or Partner</b>	<b>Amount c/f</b>	<b>Notes</b>
Travel Bursary fund	£10,750	Fund created to grant bursaries to young people to visit Amos partners
Street Justice Cheka Sana Tanzania	£6,497	Funding for workshops & UK tour not yet delivered
Street Justice New Generation Burundi	7,319	Funding for programmes for Women & Girls (3-year grant)
<b>Total funds carried forward</b>	<b>£24,566</b>	

## **Summary and reserves**

### **Summary**

There was an overall surplus for the year of £101,910. The 2021/2022 budget forecast was for a deficit of £39,388

The key factors that contributed to the generation of a surplus against a budgeted deficit were:

- The ongoing effects of the Coronavirus pandemic restricting the ability to deliver programmes and activities such as our supporter travel programme and many face-to-face activities. This led to an overall £17.5K underspend against the expenditure budget for the year.
- The continuing fantastic response from our supporters to our appeals with results exceeding expectations leading to income exceeding budget by almost £125K despite reduced income streams from advocacy and education activities.
- We were able to release £140K more funding than budgeted to our partners in the year in response to the income generated during the year and their increased needs due to their responses to the pandemic.

The Trustees agreed to transfer £14,404 from unrestricted funds to fund Climate Justice activities in the year and a further £9,181 transferred from unrestricted funds to strategic reserves to bring the level of strategic reserves in line with the reserves policy.

At the close of the financial year the Coronavirus pandemic is still heavily affecting our planning and preparation for 2022-2023 as we move to restart face-to-face activities and programmes. We are, however, entering the new financial year on a very sound footing. This will enable us to plan with confidence, adapt as necessary to the profound changes to the world triggered by the pandemic, continue to offer substantial support to our Partners and carefully manage our resources through no doubt challenging times to come. The Trustees are committed to drawing down the level of unrestricted reserves in the short and medium term by developing multi-year sustainable funding plans for our partnerships and designating unrestricted funds for new activities and programmes.

The Trustees are committed to ensuring the on-going viability of Amos Trust, carefully managing its finances during a difficult economic climate, and putting into place whatever steps are necessary to ensure the Trust is a going concern moving forward.

### **Reserves Policy**

The Trustees' aim is to operate a reserves policy to ensure that a strategic reserve of sufficient net current assets to meet three months UK operating costs (approx. £100,000) and designated funds to meet three months' commitment to each of our main partner projects (approx. £100,000) is held. We aim to maintain this by continuing to broaden the funding sources we approach, increasing applications to grant making trusts and donations from churches, individuals and the corporate sector, together with closing monitoring and controlling our core running costs. Trustees also decided that interest obtained on all funds will be used for general purposes.

## **Structure, Governance and Management**

### **Organisational structure**

The Trustees are responsible for administering the charity and meet at least four times a year to agree strategic and policy matters and to review the operational performance of the charity. There are sub-committees covering Finance, Communications, Fundraising & HR made up of Trustees and staff that meet regularly to provide, oversight and strategic input to these areas. The sub-committees report to the main Trustee meetings where all decisions are made.

The day-to-day management of the charity, strategically and operationally, is the responsibility of the Director, Chris Rose. The Director manages all members of staff.

The staff team as of 31 March 2022 consisted of:

<b>Name</b>	<b>Role</b>	<b>Working time</b>
Chris Rose	Director	Full-time
Katie Hagley	Head of Community Engagement	4 days per week
Nive Hall	Head of Operations & Finance	Full-time
Karin Joseph	Head of Partnerships & Gender	Full-time
Nick Welsh	Head of Communications	Full-time
Jill Howard-Gunasekera	Administration	4 days per week
Sally Azzam	Community Engagement - Palestine	2 days per week
Jo Bushell	Community Engagement	2 days per week
Fleur Boya	Intern	2 days per week

### **Trustee remuneration**

All Trustees give of their time freely and no Trustee received remuneration in the year. Details of Trustee expenses are disclosed in note 9 to the financial statements.

### **Pay policy**

Staff pay differentials are related to skill levels required, workload, responsibilities, qualifications and external labour market forces. Pay reviews are undertaken regularly and take account of the following factors:

- The financial position and outlook of the charity
- The National minimum wage and the Living wage
- The general economic outlook, cost of living indices and the position of the not-for-profit sector labour markets.

### **Related parties**

All related party connections and transactions between the Trustees or senior management and the charity must be disclosed to the Trustee board in the same way as any other contractual relationship with a related party. Related party transactions are disclosed in note 19 to the financial statements.

## **Risk management**

The Trustees have a risk management strategy which comprises:

- An annual review of the principal risks and uncertainties that Amos Trust faces via a risk register.
- The establishment of policies, systems, and procedures to mitigate those risks identified in the annual review.
- The implementation of procedures designed to minimise or manage any potential impact on the charity should those risks materialise.
- An ongoing policy of producing specific risk assessments for events and programme activities.

This work has identified that financial sustainability is the major financial risk for Amos Trust. A key element in the management of financial risk is a regular review of available liquid funds to settle debts and planned expenditure items as they fall due, regular liaison with the bank, and active management of trade debtors and creditors balances as well as regularly reclaiming Gift Aid due to ensure sufficient working capital for the charity. Regular oversight of financial information and procedures is also necessary to identify potential problems before they become critical and to guard against fraud or error.

Attention has also been focussed on non-financial risks arising from fire, health and safety, security of premises and detailed specific risk management for events and supporter trips. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place, and regular awareness training for staff working in these operational areas.

## **The Trustee's responsibilities in relation to the financial statement**

The Trustees are responsible for preparing the annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the situation of the charity at the balance sheet date and of its income and expenditure for that financial year. In preparing those financial statements, the Trustees should follow best practice and are required to:

- Select suitable accounting policies and apply them consistently
- Observe the methods and principles of the Charity SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue on that basis

The Trustees are responsible for maintaining proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to ensure that the financial statements comply with the Charities Act 2011. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of Trustees and signed on its behalf by

*Robert A Cohen*

Chair of Trustees

10 January 2023

*Matthew R Carson*

Trustee & Treasurer

10 January 2023

## **INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF AMOS TRUST CHARITABLE INCORPORATED ORGANISATION**

### **Opinion**

We have audited the financial statements of Amos Trust Charitable Incorporated Organisation (the 'charity') for the period ended 31 March 2022 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as of 31 March 2022 and of its incoming resources and application of resources for the period then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the United Kingdom, including the Financial Reporting Council's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the Trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### **Other information**

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report, other than the financial statements and our Auditors' report thereon. We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## **INDEPENDENT AUDITORS' REPORT TO THE TRUSTEES OF AMOS TRUST CHARITABLE INCORPORATED ORGANISATION (CONT.)**

### **Matters on which we are required to report by exception**

We have nothing to report in respect of the following matters where the Charities (Accounts and Reports) Regulations 2008 requires us to report to you if, in our opinion:

- the information given in the Trustees' report is inconsistent in any material respect with the financial statements; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

### **Responsibilities of Trustees**

As explained more fully in the Trustees' responsibilities statement, the Trustees are responsible for the preparation of financial statements which give a true and fair view, and for such internal control as the Trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

### **Auditors' responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an Auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our Auditors' report.

### **Use of our report**

This report is made solely to the charity's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our audit work has been undertaken so that we might state to the charity's Trustees those matters we are required to state to them in an Auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and its Trustees, as a body, for our audit work, for this report, or for the opinions we have formed.



Hazlewoods LLP  
Windsor House  
Bayshill Road  
Cheltenham  
GL50 3AT

Date: 06 January 2023

Hazlewoods LLP is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

**AMOS TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDING 31 MARCH 2022**

	Notes	2021-22 Unrestricted funds £	2021-22 Restricted funds £	2021-22 Total funds £	2020-21 Total funds £
<b>INCOME &amp; ENDOWMENTS FROM</b>					
Donations and legacies	2	844,695	131,850	976,545	1,078,201
Charitable activities	3	6,173	-	6,173	9,514
Trading Activities	4	40,638	-	40,638	42,604
Coronavirus Job Retention Scheme	5	6,495	-	6,495	56,238
Investments	6	58	-	58	162
Total Income		898,059	131,850	1,029,909	1,186,719
<b>EXPENDITURE ON</b>					
Raising funds	7	126,864	-	126,864	111,492
<b>Charitable activities</b>	8, 9, 10, 11, 12				
Advocacy & education (a&e)		284,416	-	284,416	205,702
Partner projects		397,938	118,781	516,719	499,386
Total expenditure		809,218	118,781	927,999	816,580
<b>NET INCOME/EXPENDITURE</b>		88,841	13,069	101,910	370,139
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		88,841	13,069	101,910	370,139
<b>RECONCILIATION OF FUNDS</b>					
<b>Total fund brought forward</b>		780,364	11,497	791,861	421,722
<b>TOTAL FUNDS CARRIED FORWARD</b>		869,205	24,566	893,771	791,861



**AMOS TRUST**  
**BALANCE SHEET**  
**FOR THE YEAR ENDING 31 MARCH 2022**

	Notes	2021-22 Unrestricted funds £	2021-22 Restricted funds £	2021-22 Total funds £	2020-21 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	14	8,400	-	8,400	17,179
<b>CURRENT ASSETS</b>					
Stocks	15	6,351	-	6,351	5,376
Debtors	16	80,115	-	80,115	59,958
Cash at bank and in hand		866,028	24,566	890,594	749,315
		952,494	24,566	977,060	814,649
<b>CREDITORS</b>					
Amounts falling due within 1 year	17	(91,689)	-	(91,689)	(39,967)
<b>NET CURRENT ASSETS</b>					
		860,805	24,566	885,371	774,682
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
		869,205	24,566	893,771	791,861
<b>NET ASSETS</b>					
		869,205	24,566	893,771	791,861
<b>FUNDS</b>					
<b>Unrestricted funds</b>					
General funds	18	291,412	-	291,412	307,937
Unrestricted reserves		200,000	-	200,000	190,819
Street Justice a&e designated funds		15,723	-	15,723	-
Palestine Justice a&e designated funds		85,263	-	85,263	67,554
Climate Justice a&e designated funds		-	-	-	-
Street Justice partner designated funds		78,027	-	78,027	69,270
Palestine Justice partner designated funds		168,069	-	168,069	122,776
Climate Justice partner designated funds		30,711	-	30,711	22,008
		869,205	-	869,205	780,364
<b>Restricted funds</b>					
Travel bursaries		-	10,750	10,750	5,000
Street Justice - New Generation, Burundi		-	7,319	7,319	-
Street Justice - Cheka Sana, Tanzania		-	6,497	6,497	6,497
		-	24,566	24,566	11,497
<b>TOTAL FUNDS 31 MARCH 2022</b>					
		869,205	24,566	893,771	791,861

**AMOS TRUST**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDING 31 MARCH 2022**

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	Notes	2021-22	2020-21
Net cash provided by/used in operating activities	20	141,279	388,260
Increase decrease in cash & cash equivalents in year		<u>141,279</u>	<u>388,260</u>
Cash and cash equivalents at start of year	21	749,315	361,055
Cash and cash equivalents at end of year		<u><u>890,594</u></u>	<u><u>749,315</u></u>

The financial statements were approved by the board of Trustees and were signed on their behalf by

*Robert A Cohen*

Chair of Trustees

10 January 2023

*Matthew R Carson*

Treasurer

10 January 2023

**AMOS TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 MARCH 2022**

The notes form part of these financial statements

## **1. ACCOUNTING POLICIES**

### **Accounting convention**

The financial statements have been prepared in accordance with 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 01 January 2015) - (Charities SORP 102).

### **Public benefit entity**

The charity meets the definition of a public benefit entity under FRS 102

### **Critical accounting judgements and estimates**

In preparing these financial statements, management has made judgements, estimates and assumptions that affect the application of the Charity's accounting policies and the reported assets, liabilities, income and expenditure and the disclosures made in the financial statements. Estimates and judgements are based on experience and are believed to be reasonable.

### **Income**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Income is credited to the Statement of Financial Activities at the time of receipt and includes the recovery of tax deducted at source. Income received from events is recognised as earned. Investment income is recognised when received.

### **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.

### **Raising funds**

These expenses relate to fundraising costs, publicity costs and a percentage of salaries of those involved in fundraising and publicity.

### **Charitable activities**

These are the costs associated with the running of activities and costs of advocacy and education. Administration support and governance costs are allocated to the two main activities of the charity; namely 'advocacy and education' and 'partner projects' on a fair and equitable basis. For salary costs this is based on the estimated percentage of time devoted to each project area by each staff member and for other costs it is based on actual costs or a fair estimate of the total. Governance costs include fees from professional advisors, audit fees, trustees expenses plus an allocation for staff time.

### **Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment	Reducing balance -33%
Office furniture suite	Straight line -10%
Other office equipment	Straight line -25%

### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

Stock consists of merchandise created for sale such as Books, Cards & Clothing. A record is maintained of all merchandise purchased from suppliers and sold at events or online. This record is reconciled at year end and at various other times by a physical count of all merchandise held.

**AMOS TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 MARCH 2022**

The notes form part of these financial statements

## **1. ACCOUNTING POLICIES (CONT.)**

### **Taxation**

The charity is exempt from tax on its charitable activities.

### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Funds labelled Street Justice, Palestine Justice and Climate Justice consist of money designated for these areas of work plus general funds allocated to that particular area.

Donations or grants received from grant giving bodies, Trusts and companies where a contractual arrangement is in place are treated as restricted and are always used for the purpose specified (see note 18).

Other designated donations may, in certain circumstances, be allocated to other areas at the discretion of the trustees or their delegated staff. Funds are identified by project or campaign as this represents the most meaningful way of presenting the information.

The Trustees have prepared these accounts on an ongoing basis. The Trustees are satisfied that the financial planning and controls in place moving forward mean the charity is able to continue operating for the foreseeable future.

### **Hire purchase and leasing commitments**

Any rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

### **Pension costs and other post-retirement benefits**

The charity operates a NEST workplace pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

### **Partner projects**

Payments to partner projects are recognised when a decision by management is made to make a specific transfer.

In the circumstances where a specific discrete project is arranged which is delivered at a specific time, the income and outgoing resources with respect to that project are recognised at the time of their delivery.

### **Amos Trust Charitable Trust (registered charity 1164234-1)**

Amos Trust operated as a Charitable Trust (registration 292592) between 1985 and 2016 before being constituted as a Charitable Incorporated Organisation (CIO).

The linking of the previous Charitable Trust (292592) and the CIO was formally approved by the Charity Commission for England and Wales in August 2021 with the Trust's charity registration number changing to 1164234-1.

**AMOS TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 MARCH 2022**

The notes form part of these financial statements

**2. DONATIONS AND LEGACIES**

	Unrestricted funds	Restricted funds	2021-22	2020-21
	£	£	£	£
Donations	794,730	131,850	926,580	926,596
Legacies	49,965	-	49,965	151,605
	<b>844,695</b>	<b>131,850</b>	<b>976,545</b>	<b>1,078,201</b>

**3. CHARITABLE ACTIVITIES**

	Unrestricted funds	Restricted funds	2021-22	2020-21
	£	£	£	£
Advocacy & education	6,173	-	6,173	9,514
Supporter trips to visit partner projects	-	-	-	-
	<b>6,173</b>	<b>-</b>	<b>6,173</b>	<b>9,514</b>

**4. INCOME FROM TRADING ACTIVITIES**

	Unrestricted funds	Restricted funds	2021-22	2020-21
	£	£	£	£
Merchandise sales	8,438	-	8,438	11,204
St Clement's	32,200	-	32,200	31,400
	<b>40,638</b>	<b>-</b>	<b>40,638</b>	<b>42,604</b>

**5. OTHER INCOME**

	Unrestricted funds	Restricted funds	2021-22	2020-21
	£	£	£	£
Coronavirus Job Retention Scheme	6,495	-	6,495	56,238
	<b>6,495</b>	<b>-</b>	<b>6,495</b>	<b>56,238</b>

**6. INCOME FROM INVESTMENTS**

	Unrestricted funds	Restricted funds	2021-22	2020-21
	£	£	£	£
Bank interest	58	-	58	162

**AMOS TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 MARCH 2022**

The notes form part of these financial statements

**7. COSTS OF RAISING FUNDS**

	2021-22	2020-21
	£	£
Fundraising direct costs	37,392	33,024
Fundraising staff costs	48,297	33,782
Publicity & promotion direct costs	8,101	9,747
Publicity & promotion staff costs	33,074	34,939
	<u>126,864</u>	<u>111,492</u>

The above costs of raising funds equate to approximately 12% of the total income received in the period

**8. COSTS OF CHARITABLE ACTIVITIES**

	Direct costs	Support costs	2021-22	2020-21
	£	£	£	£
Advocacy & education (a&e)	138,492	134,946	273,438	195,743
Partner projects (partner)	472,693	44,026	516,719	499,386
	<u>611,185</u>	<u>178,972</u>	<u>790,157</u>	<u>695,129</u>

**9. SUPPORT COSTS**

	2021-22
	£
<b>Advocacy &amp; Education</b>	
Management, personnel & compliance	12,718
Cost of staff furloughed under CJRS*	9,118
Operations, finance & administration	35,180
St Clements office	3,360
Advocacy - campaigning & events	71,245
Advocacy - supporter trips	3,325
	<u>134,946</u>

\*Coronavirus Job Retention Scheme (CJRS)

Various staff were furloughed and/or flexibly furloughed during the year in response to the Coronavirus Pandemic and the subsequent inability of Amos Trust to deliver many activities in the way that had been planned.

**Partner Projects**

Management and monitoring of partnerships	44,026
	<u>44,026</u>

The above support costs equate to approximately 9% of the income received in the year designated for partner projects.

**10. TRUSTEES REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2022.

There were no trustees' expenses paid for the year ended 31 March 2022.

**11. GOVERNANCE COSTS**

	2021-22	2020-21
	£	£
Trustee meeting costs	158	-
Staff costs	5,661	5,159
Auditors remuneration	5,159	4,800
Legal & professional fees	-	-
	<u>10,978</u>	<u>9,959</u>

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**12. STAFF COSTS**

	2021-22	2020-21
	£	£
Wages and salaries	232,227	225,666
Social security costs	22,891	17,739
Pensions costs	10,886	10,924
Redundancy payments	0	2,602
Training & development	381	-
Recruitment	691	-
	<u>267,076</u>	<u>256,931</u>

	2021-22	2020-21
The average monthly number of employees during the year was:	6.5	6.5

One employee received employee benefits in excess of £60,000

Amos offers a NEST workplace pension scheme to all eligible employees as per current legislation.

**Allocation of staff costs**

Staff costs are allocated across budget expenditure areas according to the estimated percentage of time spent by staff on those areas

Expenditure area	2021-22	2020-21
	£	£
Governance	5,661	5,159
Management, personnel & compliance	12,718	5,159
Cost of staff furloughed under CJRS	9,118	67,419
Operations, finance & administration	35,180	24,785
Fundraising & supporter development	48,297	33,782
Communications	33,074	34,939
St Clements office	3,360	5,159
Advocacy - campaigning & events a&e	71,245	45,197
Advocacy - supporter trips a&e	3,325	2,094
Partner management & monitoring partners	44,026	33,238
	<u>266,004</u>	<u>256,931</u>

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**13. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds 2020-21 £	Restricted funds 2020-21 £	Total funds 2020-21 £
<b>INCOME &amp; ENDOWMENTS FROM</b>			
Donations and legacies	964,624	113,577	1,078,201
Charitable activities	52,118	-	52,118
Coronavirus Job Retention Scheme	56,238		56,238
Investments	162	-	162
<b>Total Income</b>	<b>1,073,142</b>	<b>113,577</b>	<b>1,186,719</b>
<b>EXPENDITURE ON</b>			
Raising funds	111,492	-	111,492
<b>Charitable activities</b>			
Advocacy & education	205,702	-	205,702
Partner projects	376,273	123,113	499,386
<b>Total expenditure</b>	<b>693,467</b>	<b>123,113</b>	<b>816,580</b>
<b>NET INCOME/EXPENDITURE</b>	<b>379,675</b>	<b>(9,536)</b>	<b>370,139</b>
Transfers between funds	-	-	-
<b>NET MOVEMENT IN FUNDS</b>	<b>379,675</b>	<b>(9,536)</b>	<b>370,139</b>
<b>RECONCILIATION OF FUNDS</b>			
<b>Total funds brought forward</b>	<b>400,689</b>	<b>21,033</b>	<b>421,722</b>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>780,364</b>	<b>11,497</b>	<b>791,861</b>



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**14. TANGIBLE FIXED ASSETS**

	Fixtures & fittings £	Computer Equipment £	Totals £
<b>COST</b>			
As at 01 April 2021	52,896	42,845	95,741
Additions	190	3,384	3,574
Disposals	-	-	-
As at 31 March 2022	<u>53,086</u>	<u>46,229</u>	<u>99,315</u>
<b>DEPRECIATION</b>			
As at 01 April 2021	42,058	36,504	78,562
Charge for year	5,155	3,151	8,306
Eliminated on disposal	-	4,047	4,047
As at 31 March 2022	<u>47,213</u>	<u>43,702</u>	<u>90,915</u>
<b>NET BOOK VALUE</b>			
As at 31 March 2022	<u>5,873</u>	<u>2,527</u>	<u>8,400</u>
As at 31 March 2021	<u>10,838</u>	<u>6,341</u>	<u>17,179</u>

**15. STOCKS**

	2021-22 £	2020-21 £
Stock held	6,351	5,376

Stock consists of merchandise created for sale such as Books, Cards & Clothing. A record is maintained of all merchandise purchased from suppliers and sold at events or online. This record is reconciled at year end and at various other times by a physical count of all merchandise held.

**16. DEBTORS**

	2021-22 £	2020-21 £
Amounts falling due within one year		
Trade debtors	29,804	37,857
Tax refunds due	14,917	9,469
Prepayments	30,889	7,287
Accrued income	4,505	5,345
	<u>80,115</u>	<u>59,958</u>

**17. CREDITORS**

	2021-22 £	2020-21 £
Amounts falling due within one year		
Trade creditors	5,675	476
Taxation & social security	6,068	5,441
Unclaimed refunds for cancelled supporter trips	16,793	23,493
Accruals	-	-
Deferred income	61,282	8,800
Pension fund	1,871	1,757
	<u>91,689</u>	<u>39,967</u>

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**18. MOVEMENT IN FUNDS**

	Opening balance 01 April 2021	Net movement in funds	Transfer between funds	Closing balance 31 March 2022
	£	£		£
<b>Net movement in funds for the year</b>				
<b><u>Unrestricted funds</u></b>				
Unrestricted funds	307,937	7,060	(23,585)	291,412
Strategic reserves	190,819	-	9,181	200,000
	<u>498,756</u>	<u>7,060</u>	<u>(14,404)</u>	<u>491,412</u>
<b><u>Funds designated for Advocacy &amp; Education</u></b>				
Street Justice designated	-	15,723	-	15,723
Palestine Justice designated	67,554	17,709	-	85,263
Climate Justice designated	-	(14,404)	14,404	-
	<u>67,554</u>	<u>19,028</u>	<u>14,404</u>	<u>100,986</u>
<b><u>Funds designated for Street Justice partner projects</u></b>				
Umthombo, South Africa	17,693	(4,343)	-	13,350
New Generation, Burundi	29,238	3,301	-	32,539
Cheka Sana, Tanzania	10,117	26,701	-	36,818
Karunalaya, India	12,222	(16,902)	-	(4,680)
	<u>69,270</u>	<u>8,757</u>	<u>-</u>	<u>78,027</u>
<b><u>Funds designated for Palestine Justice partner projects</u></b>				
Al Ahli hospital, Gaza	25,298	15,251	-	40,549
NECC, Gaza	53,490	16,031	-	69,521
Wi'am, Bethlehem	3,082	(29)	-	3,053
Holy Land Trust, Bethlehem	39,905	(7,907)	-	31,998
Alrowwad, Bethlehem	-	1,582	-	1,582
HIRN, Hebron	1,001	20,365	-	21,366
	<u>122,776</u>	<u>45,293</u>	<u>-</u>	<u>168,069</u>
<b><u>Funds designated for Climate Justice partner projects</u></b>				
CEPAD Teustepe, Nicaragua	22,008	8,703	-	30,711
	<u>22,008</u>	<u>8,703</u>	<u>-</u>	<u>30,711</u>
<b>UNRESTRICTED TOTAL</b>	<b>780,364</b>	<b>88,841</b>	<b>-</b>	<b>869,205</b>
<b><u>Restricted funds</u></b>				
Travel bursaries	5,000	5,750	-	10,750
Street Justice - Umthombo, South Africa	-	-	-	-
Street Justice - New Generation, Burundi	-	7,319	-	7,319
Street Justice - Cheka Sana, Tanzania	6,497	-	-	6,497
Street Justice - Karunalaya, India	-	-	-	-
Palestine justice - NECC, Gaza	-	-	-	-
	<u>11,497</u>	<u>13,069</u>	<u>-</u>	<u>24,566</u>
<b>RESTRICTED TOTAL</b>	<b>11,497</b>	<b>13,069</b>	<b>-</b>	<b>24,566</b>
<b>TOTAL FUNDS</b>	<b>791,861</b>	<b>101,910</b>	<b>-</b>	<b>893,771</b>

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**18. MOVEMENT IN FUNDS (CONT.)**

Income and Expenditure		Incoming Resources	Resources Expended	Net Movement in funds
		£	£	£
<b><u>Unrestricted funds</u></b>				
General fund		242,118	(235,058)	7,060
		242,118	(235,058)	7,060
<b><u>Funds designated for Advocacy &amp; Education</u></b>				
Street Justice		43,766	(28,043)	15,723
Palestine Justice		130,596	(112,887)	17,709
Climate Justice		1,849	(16,253)	(14,404)
		176,211	(157,183)	19,028
<b><u>Street Justice partner projects</u></b>				
Umthombo, South Africa	partner	31,362	(35,705)	(4,343)
New Generation, Burundi	partner	7,037	(3,736)	3,301
Cheka Sana, Tanzania	partner	51,947	(25,246)	26,701
Karunlaya, India	partner	7,625	(24,527)	(16,902)
		97,971	(89,214)	8,757
<b><u>Palestine Justice partner projects</u></b>				
Al Ahli hospital, Gaza	partner	63,534	(48,283)	15,251
NECC, Gaza	partner	35,363	(19,332)	16,031
Wi'am, Bethlehem	partner	5,599	(5,628)	(29)
Holy Land Trust, Bethlehem	partner	69,763	(77,670)	(7,907)
Alrowwad, Bethlehem	partner	39,745	(38,163)	1,582
HIRN, Hebron	partner	131,215	(110,850)	20,365
		345,219	(299,926)	45,293
<b><u>Climate Justice partner projects</u></b>				
CEPAD Teustepe, Nicaragua	partner	36,540	(27,837)	8,703
		36,540	(27,837)	8,703
<b>UNRESTRICTED TOTAL</b>		898,059	(809,218)	88,841
<b><u>Restricted funds</u></b>				
Travel bursaries	a&e	5,750	-	5,750
Street Justice - Umthombo, South Africa	partner	5,000	(5,000)	-
Street Justice - New Generation, Burundi	partner	30,000	(22,681)	7,319
Street Justice - Cheka Sana, Tanzania	partner	-	-	-
Street Justice - Karunlaya, India	partner	28,000	(28,000)	-
Palestine Justice - Al Ahli Hospital Gaza	partner	20,000	(20,000)	-
Palestine Justice - NECCRW, Gaza	partner	26,850	(26,850)	-
Palestine Justice - Alrowwad, Bethlehem	partner	16,250	(16,250)	-
<b>RESTRICTED TOTAL</b>		131,850	(118,781)	13,069
<b>TOTAL FUNDS</b>		1,029,909	(927,999)	101,910

**AMOS TRUST - DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
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**18. MOVEMENT IN FUNDS (CONT.)**

**Restricted funds**

Included in the restricted income for specific activities and partner projects are donations from Trusts, grant making organisations and similar

	£	
Travel Bursaries fund	5,750	- From two funders
Street Justice partners	63,000	- From six funders
Palestine Justice partners	63,100	- From four funders
	<u>131,850</u>	

**19. RELATED PARTY DISCLOSURES**

**St Clement's Church**

Amos Trust's office is in St Clement's Church, Eastcheap. Amos do not pay rent for the office space.

The vestry at the rear of the church is licensed to an antique book company. The licence fee they pay comes to Amos Trust and is used to cover the running costs of the building.

The licence fees received in 2021-2022 amounted to £22,700

**20. RECONCILIATION OF NET INCOME / (EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES.**

	2021-22 £	2020-21 £
(Expenditure) / Income for the reporting period (as per the statement of financial activities)	101,910	370,139
Depreciation charges	8,779	5,639
Decrease / (Increase) in stock	(975)	866
Decrease / (Increase) in debtors	(20,157)	135,758
(Decrease) / increase in creditors	<u>51,722</u>	<u>(124,142)</u>
	<u>141,279</u>	<u>388,260</u>

**21. ANALYSIS OF CASH AND CASH EQUIVALENTS**

	31 March 2021	cash flows	31 March 2022
	£	£	£
Cash at bank and in hand	749,315	141,279	890,594