



**Amos Trust**  
Registered charity

## **Annual report and financial Statements**

**Year ended 31 March 2019**

**Charity number: 1164234**

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Amos Trust, St Clement's Church, 1 St Clement's Court, Clement's Lane, London EC4N 7HB

Tel: +44 (0) 207 588 2638

Web: [www.amostrust.org](http://www.amostrust.org)

Twitter: @amostrust

Facebook: Amos Trust

Instagram: amos\_trust

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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 reporting period:	Jenny Baker Jude Levermore Peter Bone Dan Beesley Richard Elliott Jonathan Smith Madeleine McGivern Gemma Bell Robert Cohen Ahmed Masoud Jane Walker Robin Message	Chair until 20/11/2018 Chair from 20/11/2018 until 17/04/2018           from 17/04/2018
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 2019.

This report and the financial statements cover the year 01 April 2018 to 31 March 2019, the third 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 Trust continues to operate alongside the CIO for the sole purpose of collecting a number of pre-existing regular donations whose mandates prevented their transfer to the CIO. All funds received by The Trust are transferred to the CIO. This report and financial statements are therefore prepared and presented on a consolidated basis.

The Trust's Annual Report and financial statements for the year ending 31 March 2019 should be read in conjunction with this report.

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 accruals basis.

## **Objectives and activities**

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

- challenges injustice,
- builds involvement,
- 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, 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 a just peace and full equal rights for all who call Israel and Palestine home.
- **Climate Justice** – equipping local communities in Nicaragua 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 2018 Amos Trust identified the following goals for strategic development for the following 3 to 4 years.

- Develop, and simultaneously run, effective creative campaigns with clear goals in:
  - Palestine Justice
  - Street Justice
  - Climate Justice
- Widen our reach and demographic to increase the participation, ownership and voice of young adults in the development of Amos' campaigns
- Develop and clarify the spirituality, values and beliefs that underpin our work and why a spirituality of activism is a pre-requisite for effective campaigns.
- Ensure that Amos Trust has the staffing, governance, policies and procedures required to flourish so that our international partners, supporters, staff, the organisations we work with and the public as a whole trust us and share a universally high impression of Amos Trust.
- Ensure that we have the communications and fundraising capacity required to achieve these goals.
- Secure St Clements as our long-term base.

### **Specific goals for 2018-19**

- Launch On Her Terms, our campaign to journey with girls and young women whose lives revolve around the street, as they seek to transform their lives.
- Build on the success of Just Walk to Jerusalem and identify our most effective advocacy strategies to promote full equal rights for all who call Israel/Palestine home, while recognising the particular challenges that present themselves when pursuing this area of work.
- Identify a cohesive way forward with the area of work previously called Amos Communities which would be put into practice in 2019-20 and beyond while bearing in mind the political crisis in Nicaragua.
- Address the areas of policy, staff development, staffing and governance structures that had been inhibited by the magnitude of Just Walk to Jerusalem in 2017.
- Look at how we develop and promote a spirituality of advocacy.
- Complete the arrangements for Amos Trust's occupancy of St Clements with all interested parties.

### **Governance**

Jenny Baker stepped down as Chair of Trustees in November with Jude Levermore taking over the position. Peter Bone stepped down as a Trustee in April after many years. We are extremely thankful to Peter for his fantastic contribution to Amos Trust during his time on the Trustee board. We were pleased to welcome Robin Message as a new Trustee.

## **Street Justice**

### **On Her Terms**

The On Her Terms campaign encompasses the majority of our work within Street Justice in recognition of the priority we have given to developing work with girls and young women whose lives revolve around the street.

In October 2018, 15 women practitioners from 8 countries joined us in Devon, UK for a week long workshop. The countries represented were India, Tanzania, South Africa, Kenya, Egypt, UK, USA and Mexico made up of a mix of practitioners from Amos partners and from other projects invited to take part. The participants shared their work practices with girls and young women on the streets, in prisons or juvenile institutions, with teenage mothers, those affected by substance abuse and those living in pavement dwelling communities who often become child brides. The participants also identified additional areas of support they needed and the importance of supporting one another with the particular challenges they faced. The workshop set the template for how On Her Terms would develop and the methodology we would employ going forward.

A short film was made capturing the week and a number of the women remain in contact supporting each other and updating Amos on their work.

We are growing our UK regular giving base for On Her Terms. We have held a number of fundraising or engagement events to introduce people to the campaign, the annual fundraising dinner with Ottolenghi, a summer drinks evening and other events whilst the On Her Terms workshop participants were with us in the UK. A monthly e-news update is being sent out to a growing mailing list.

### **On Her Terms – Goals for 2019-20**

It was clear from October 2018 workshop that nothing can substitute for face-to-face meetings and learning.

Amos will organise and fund our next On Her Terms workshop in Mwanza Tanzania, hosted by Amos partner Cheka Sana, in October 2019. Participants from New Generation (Burundi), Glad's House (Kenya) and other local Tanzanian NGO's known to Cheka Sana will come together to learn from Cheka Sana's approach to working with young women on the streets, as well as sharing their own practices. The learning from this will be captured and shared with the rest of Amos' partners and wider networks.

We aim to grow the number of regular givers for On Her Terms throughout 2019-20, including building engagement from churches and schools. Long-term regular giving is, in many ways, more suitable for On Her Terms than short grants given that experience tells us that working with girls and young women must entail taking a long-term view.

Sexual and Reproductive Health Rights (SRHR) are often denied to young women on the streets. Our partners have identified this is a key area they wish to develop their capacity to engage with under the On Her Terms banner. We are aiming to pilot work in this area with Cheka Sana (Tanzania) and then share the learning generated afterwards.

## **Street Justice Partner Projects**

### **Umthombo Street Child, South Africa**

Mpendulo Nyembe, Umthombo's Director, joined the Amos Roadclub London to Paris bike ride in May 2018, raising funds for Umthombo's work as well as building further links with the Methodist Church and attending events to update existing supporters.

The second three-year Comic Relief grant that we had secured and managed for Umthombo ended in early 2019. A comprehensive external evaluation was carried out by local evaluators in Durban in late 2018 to early 2019 focussing on Umthombo's work with girls and young women, their post-16 work with boys and their community prevention work. The outcomes of the evaluation demonstrated that the work delivered with children and young people greatly exceeded the initial expectations of the programme. The evaluators especially noted the holistic model which Umthombo has developed, which relies deeply on building individual relationships of trust with young people (especially girls) and reflected on Amos' key role in supporting Umthombo to develop.

Karin Joseph, Amos's On Her Terms Lead, headed-up a visit of 32 British Airways staff to Umthombo in Durban in January 2019, at the request of Comic Relief, to showcase the high quality work funded by their 6-year partnership.

Significant progress had been made by Umthombo during this grant in developing a robust local trustee body. This took longer than forecast with the consequence that Umthombo had not managed to develop their fundraising capacity by the end of the Comic Relief grant cycle in the way that we had anticipated and have therefore experienced a significant drop in income.

### **Umthombo Street Child – Goals for 2019-20**

Umthombo's approach with girls and young women on the streets has garnered attention, including from the Department for Social Development who noted that their approach was unique within South Africa. They have been invited to lead the development of national guidelines for working with young women on the street.

Despite the impressive developments made during the previous grant period, Umthombo's short term funding situation following the end of the Comic Relief grant is challenging and there is a significant gap. For 2019/2020 Amos Trust aim to continue to meet our commitment to fund 30% of the previous level of funding with a focus on Umthombo's girls work.

### **New Generation, Burundi**

In July 2018 Amos's Director and On Her Terms lead visited Burundi with New Generation's main UK partner Street Action. This visit consolidated our understanding of the work being carried out, went some way to resolve some communications issues that had developed and helped to identify priorities going forward. New Generation's work with girls was not yet at a level where it would have been beneficial to take part in the first On Her Terms workshop so it was decided that Amos would aim to support a learning visit to Tanzania for New Generation staff in 2019.

This year, New Generation started their first cohort of girls and young women undertaking entrepreneurship training. Seventeen young women, seven of which have children, have been attending twice-weekly sessions. The learning from previous cohorts has led New Generation to expand the training syllabus to include more time to deal with trauma and focus on life-skills before starting the business development elements of the training.

At the end of the year, Amos secured 3 years of renewed funding from The John Armitage Charitable Trust of £25,000 per year for New Generation's work plus some additional funds towards expanding their work into Prisons.

### **New Generation – Goals for 2019-20**

In Summer 2019 Dieudonné Nahimana, Director of New Generation Burundi, will visit the UK to meet those who have invested in their work and to secure support for the second of three phases of their capital building project. He will also use the opportunity to update UK supporters on their work and contribute to Amos' Occasional theology series of talks.

Two New Generation staff will travel to Mwanza in October 2019 to learn from Cheka Sana's work with young women and share their own experiences.

New Generation's work with girls and young women, and their new outreach into prisons initiative will be the focus of Amos Trust's support for 2019-20.

We will continue to work closely with Street Action in supporting New Generation. Street Action founder Nick Turner and Amos' Director will visit New Generation in January 2020 in the run up to the Burundian General Election. This will provide an opportunity to observe progress on their building programme and to film some of their work.

### **Karunalaya, India**

In 2018 the girls football team from Karunalaya represented India in the Street Child World Cup in Moscow. This is the third major sporting event that Karunalaya have taken part in and they have developed real expertise at using the advocacy opportunities from these events to raise the profile of their campaigns. In this case their work with girls on the street which is supported by Amos Trust.

Two frontline staff from Karunalaya took part in Amos Trust's On Her Terms Devon workshop in October 2018 where they trained the group in Theatre of the Oppressed methodology which Karunalaya use with pavement dwelling communities. Creative approaches such as this are essential when tackling difficult issues within communities such as alcohol and substance misuse, domestic violence, and child marriage (more than 50% of girls are married before the age of 18 in these communities).

### **Karunalaya – Goals for 2019-20**

In April 2019 Karunalaya will represent India at the first Street Child Cricket World Cup in which will be held in the UK with the final at Lords. Amos has secured funds to enable their participation in this event, as it will be a key opportunity to build a support base in the UK for their work.

We have committed to providing £18,000 per annum for the next three years for their work with girls in pavement dwelling communities, particularly on the promotion of girls' education, and prevention of child marriage.

Karin Joseph, Amos' On Her Terms Lead will visit Karunalaya in early summer 2019 prior to leading a twelve-person group of supporters to visit them in Chennai in August 2019.

### **Cheka Sana, Tanzania**

Two of Cheka Sana's youth work practitioners played central roles in Amos's On Her Terms workshop in Oct 2019. They shared their model of group work and the highly effective self-defence training they offer to the young women they are working with.

In Mwanza, Cheka Sana's youth team have been working with 80 young women in association groups, developing entrepreneurship skills and building peer support for each other. Fifty-five girls have been trained in self-defence in the last 12 months.

Cheka Sana have a diverse funding base and are not reliant on us for funding. This has allowed us to focus on offering technical support to build their networks and share their learning and practices.

### **Cheka Sana Goals for 2019-20**

Amos and Cheka Sana will host a workshop in Mwanza Tanzania in October 2019 for workers to learn and share methodologies working with girls and young women. This will particularly focus on Cheka Sana's solutions-focused approach and their group support model for young women.

We will be aiming to secure further funds for their youth team work as this is the area Cheka Sana have identified as needing additional capacity to engage more deeply with young women.

We will also work on building up their Sexual and Reproductive Health & Rights (SRHR) expertise and aim to develop a programme with a group of supporters in the UK who work in this field.

Amos will be planning a UK tour in 2020 for 4 women from Cheka Sana, including a young person, to talk about self-defence with women's groups in the UK. The aim of this will be to increase UK support for their work and build awareness of their approaches.



## **Palestine Justice**

Amos Trust has identified 3 key areas of activity within our Palestine Justice work.

- Awareness raising
- Practical responses
- Gaza

Amos identified that the most effective awareness raising tool and demonstration of tangible solidarity that it could undertake was to continue to increase the number and variety of trips to Palestine/Israel it offers. Our particular aim was to market these to a new and wider demographic.

In May 2018, following a suggestion by a supporter, we organised the “Giro De Palestina”, a protest cycle ride in the West bank in response to Jerusalem hosting the start of the Giro D’Italia. This event enabled us to introduce the West Bank to cyclists and to develop a cycling trip for more serious riders. It proved so successful that, in March 2019, we ran a Tour of Palestine cycle ride for 10 participants which we will be repeated in 2020. The 2019 Tour of Palestine ride coincided with our annual Bethlehem Marathon Trip which raised over £15,000 for our work promoting full equal rights for all who call Palestine/Israel home. We are deeply grateful for all those who have been involved in the planning and organisation of these activities.

We work closely with the UK charity Let Yourself Trust (LYT), and in June 2018, Nive Hall, Amos Operations Manager took 31 people associated with LYT on a tour to experience the West Bank. In October 2018 we organised two further visits; an Alternative pilgrimage for 25 people and our third Taste of Palestine culinary tour working alongside Zaytoun for 33 people. The success of our culinary tours led us to run cooking demonstrations with Palestinian Chef Phoebe Rison at the 2018 Greenbelt festival. These proved highly successful and we are looking to build on this new advocacy model in 2019-20.

In addition to these activities, following a failed attempt in the summer, we took a psychotherapist and the director of Let Yourself Trust to visit our partners in Gaza, Al Ahli Hospital and NECC, in October 2018. The situation in Palestine as a whole has continued to deteriorate and this is most noticeable in Gaza. The UN warned in 2015 that Gaza could be uninhabitable for its 2 million inhabitants by 2020. Our priorities for Gaza are to secure funds for our partners and to tell stories from Gaza that challenge the widespread false perceptions and misinformation that exist. Our focus for 2019-20 will be to increase the number of visits we make to Gaza, secure further funding for our partners and launch a new advocacy campaign, Ahlan Gaza.

Amos Communications Manager, Nick Welsh, was involved in the second Palestine Music Expo (PMX), taking delegates from the UK and European music industry to build links with the Palestinian music scene and to visit different areas of the West Bank, including Amos’s partners, to understand the impact of the occupation. We will look to further build upon this partnership in 2019-20.

In May to mark the 70<sup>th</sup> anniversary of the Palestinian Nakba (catastrophe) we sponsored an arts festival in London entitled Nakba at 70.

Justin Butcher’s Walking to Jerusalem book was launched in the autumn of 2018 at the Royal Geographic society. Justin had the original idea for 2017’s Just Walk to Jerusalem and the book tells his personal story of the walk. It has been well received with the hardback selling out its initial 2,500 print run. We will be supporting Justin as he looks to turn the book into a multi-media stage show in the second half of 2019.

In December 2018, the Walled Off Hotel in Bethlehem played host to a special reception to mark Amos founder’s Garth Hewitt commitment to advocating for a just peace and promoting the rights of Palestinians.

We extended our highly successful annual Christmas Carol service tour by inviting three of the leadership team from our partner, Wi’am Conflict Resolution centre, in Bethlehem to take part as well as five members of the Bethlehem Choir. The funds to meet the choir’s costs were raised by local fundraising efforts. Over the course of 6 carol services and 2 fundraising concerts, they performed/spoke to over 1,200 people and raised funds for our Christmas 2018 appeal which was to support Wi’am’s work. In 2019 we intend to extend the number of carol services and events and to invite Sami Awad, Director of Holy Land Trust, to be our guest throughout the tour and our main speaker at the services.

We continued to be actively involved in a number of partnership initiatives in the UK during the year, offering donation & fundraising processing and administration services together with some managerial support.

- Amos Director, Chris Rose, has continued to chair Sabeel Kairos (this is due to finish in June 2019). We have worked closely with Sabeel Kairos and other partners to call for church denominations to divest from activities that benefit financially from the Occupation of the West Bank.
- Amos Head of Communications, Nick Welsh, has continued to work closely with PMX as they develop links between the UK music industry and local musicians in Palestine.
- We have supported a new UK group which has raised funds for a series of small development and community building initiatives in and around Hebron. We have taken the opportunity to visit these projects during our various supporter trips to the West Bank to ensure due diligence.
- We have hosted and supported a consultant who has been working on engaging the creative sector with the situation in Palestine.

We anticipate that considerable time will be taken up in 2019-20 proactively responding to the shrinking public space available for campaigning for full equal rights. We will work with other organisations in the UK to identify a way forward that is unequivocal in supporting Palestinian rights while denouncing anti-Semitism and all forms of racism.

In April 2019 we will undertake our 5<sup>th</sup> home rebuilding project in the West Bank, partnering with Holy Land Trust. Our home rebuilding programme will become a more significant aspect of our Palestine Justice programmes and advocacy work in 2019-20.

## **Summary of Palestine Justice goals for 2019-20.**

### **Awareness Raising**

- Amos will continue to increase the number of and variety of trips it offers to Palestine/Israel, developing trips for women, extending the range of activity based trips as and targeting specific church and para-church groups.
- Amos will further extend the Christmas Carol service tour programme by inviting Sami Awad the director of Holy Land Trust and young Palestinian musicians to participate in a tour of more venues across the country.
- Amos will work with Justin Butcher to promote the stage adaptation of Walking to Jerusalem, his story of the Just Walk to Jerusalem.
- Amos will be involved in wide range of events with partners and ensure that it maintains an active presence in advocacy and awareness raising events.
- We will continue to develop Taste of Palestine and the use of food as a tool to raise awareness
- Amos will proactively respond to the shrinking public space available for campaigning for full equal rights, by working with partner organisations to identify a way forward that is unequivocal in supporting Palestinian rights while denouncing anti-Semitism and all forms of racism.

### **Practical responses**

- Amos will continue to work with UK based partner organisations to promote practical non-violent responses that people can undertake in the UK to support a just peace and full equal rights for all who call Palestine/Israel home.
- We will undertake our 5<sup>th</sup> home rebuilding project which will be extended to include wider rebuilding and community development programmes.
- We will increase our support for practical community projects in the West Bank that address the impact of occupation and provide opportunities for Palestinians

### **Gaza**

- We will maintain our support for NECC's youth programmes and Al Ahli's breast cancer screening programmes.
- We will launch an 18 – 24-month project entitled Ahlan Gaza to capture and communicate the dignity in the everyday struggle to live a normal life in Gaza.

## **Climate Justice**

### **Advocacy & Partnerships**

In recognition that the climate emergency is a justice issue and that it most affects those that have done the least to create climate change, Amos rebranded the Amos Communities area of work as Climate Justice in late 2018. This also represented our desire to extend our work in this area beyond our support for CEPAD in Nicaragua. While we believe that local responses to the situation such as CEPAD's are key, we also believe that voices from the global south need to be better represented in the urgent call to address the climate emergency. We are therefore looking to extend our work in the UK in 2019-20 to focus on voices from the global south, on the importance of local responses and to give young people the opportunity to lead this area of our work.

2018-19 represented the 4<sup>th</sup> of 5 years of Amos support for the work of our partners CEPAD in 7 communities in the Teustepe region of Bocoa province, in the dry belt of Nicaragua.

In April 2018 the political situation in Nicaragua became highly unstable following a government crackdown on protestors challenging changes to the social security system. Their heavy handed approach and the unjustifiable use of force on demonstrators led to protests across the country, the closing of most road systems, widespread arrests, the economy plunging into recession and to the passing of NICA act in December 2018 by President Trump which limits the borrowing capacity of Nicaragua. It also led to restriction on travel from and to North America and to the total cessation of delegate visits to CEPAD from the USA throughout 2018-19. The political situation had settled down by the end of the year with all the political hostages from the anti-government protests due to be set free between April and June 19. However, the economy has not yet recovered and this has meant that a number of schemes that the Communities in Teustepe had lobbied local government for, including road building and the installation of latrines in two of the communities, have been significantly delayed.

The Water for Life campaign launched after the return of the supporter visit to Nicaragua in February 2018 achieved more than double its £6,000 target to provide 35 domestic water filters across the 7 communities. The appeal was bolstered by the emergency appeal that followed the flood that Teustepe experienced in October 2019. For the second year running, following 12 months of drought, the entire annual expected amount of rain fell in 72 hours. This destroyed crops and washed away seeds. CEPAD provided immediate assistance and asked for support for new seeds to replace those that had been lost.

In November Amos Director Chris Rose visited CEPAD

- to demonstrate Amos ongoing commitment to CEPAD
- to see the extensive progress made over the 4-year period of support for communities in Teustepe despite the recent floods and political crisis.
- to agree an evaluation strategy as the current 5-year programme ends in December 2019 and the role UK supporters could play in this
- to invite Damaris Albuquerque CEPAD director and Gilberto Aguirre one of CEPADs founders to be Key speakers at the Climate Justice Summit Amos will be hosting in September 2019 and at Amos Day 2019.
- to agree to a new 5-year programme of support from January 2021
- to visit his daughter, who was on a 4-month volunteer placement, with CEPAD.

### **Climate Justice Goals for 2019-20**

- Amos will co-host a Climate Justice summit with Arocha UK in Cambridge in September 2019. This will involve inviting a wide cross section of organisations involved in calling for climate justice, and will focus on:
  - the importance of local responses to the climate emergency
  - why women need to be at the centre of our responses
  - how we support young people's leadership on Climate Justice
  - how a just transition to a more sustainable system can be achieved
  - the wide variety of responses people can be involved in
  - the importance of a spirituality of activism.
- To secure the funds necessary to appoint a young person under 25 years of age to lead our work on Climate Justice. This is in response to the role that young people have played in challenging political establishments and wider society to face up to the realities of the climate emergency.
- To invite Damaris Albuquerque CEPAD director and Gilberto Aguirre one of CEPADs founders to be Key speakers at the Climate Justice Summit Amos will be hosting in September 2019 and at Amos Day 2019.
- To agree to a new 5-year programme of support for CEPAD's work with local communities in Nicaragua commencing in January 2021

### **Other activities**

Our annual 'Amos Day' for supporters was held in September 2018 at the Amnesty Centre in London and featured contributions from the practitioners gathered for the On Her Terms conference, a section on Palestine Justice featuring Dr Swee Ang, War on Want, Kairos/Sabeel and others and feedback from the Nicaragua trip participants and the water for life appeal.

April 2018 saw a continuation of our partnership with Ottolenghi as they demonstrated their support by providing the food for our successful fundraising dinner for a second time. This year, the event was held at The Curtain Hotel, London and we received high level of in-kind corporate support from Ottolenghi, The Curtain Hotel, Bibendum and Gemma Bell and Company alongside other companies and restaurateurs who kindly donated auction and raffle prizes to ensure the event raised significant funds towards the On Her Terms conference in October.

We have particularly been looking at how we identify and shape the spirituality of activism that underpins Amos Trust's work. We will look to build on this in 2019-20 by focussing on the development of a spirituality of advocacy within the call for climate justice and the production of a new resource called Spaces of Hope.

Progress was made to secure Amos' long term future at St Clements. A new Parochial scheme was put into place which allows for a long term agreement to be signed with the Diocese. It is now anticipated that this will be completed by the end of 2019-20 financial year.

Amos Trust completed a comprehensive internal review its policies, staffing, remuneration levels and governance procedures. Strategic development has not proceeded at an even pace across all aspects of our work and operation and we will look to address the areas lagging behind in 2019-20.

## **Amos Trust Key Goals for 2019-20**

- Establish a Climate Justice campaign built on our commitments to bring a voice from the global south, to establishing local to local links and to enabling a spirituality that equips and sustains activists. We will launch the campaign through a summit in Cambridge in September and a visit from the director and co-founder of our Nicaraguan partner.
- Ensure that we place young people's leadership at the centre of the Climate Justice campaign
- Develop Ahlan Gaza as the main campaign activity within Palestine justice
- Ensure that we respond effectively to the shrinking space available for advocacy for Palestine Justice and the rise in antisemitism, Islamophobia and other forms of racism.
- Shift our Street Justice funding model away from contractual grants i.e. large institutional funders to grant making trusts and individual supporters. This will allow the time and freedom for us to develop On Her Terms advocacy work, to use learning to develop future activities and is likely to be provide a more sustainable structure for our partner projects going forward.
- Develop a resource material on the spirituality of activism for climate justice to be published after the climate summit in September as there is a shortage of resources in this area.
- The Director and Trustees to identify how to increase the strategic fundraising capacity of Amos Trust.
- Complete the licensing arrangements for St Clements and establish a small group to map its future development.

## 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. Amos allocates up to 20% of designated income as support costs to meet the monitoring & evaluation and management costs required to operate our international partner projects.

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.

## Income for the period:

### Total income received:

2018-2019	2017-2018
£1,018,753	£1,284,610

#### **Notes:**

Total Income was down by £265,857 on the previous year.

### Unrestricted and restricted income:

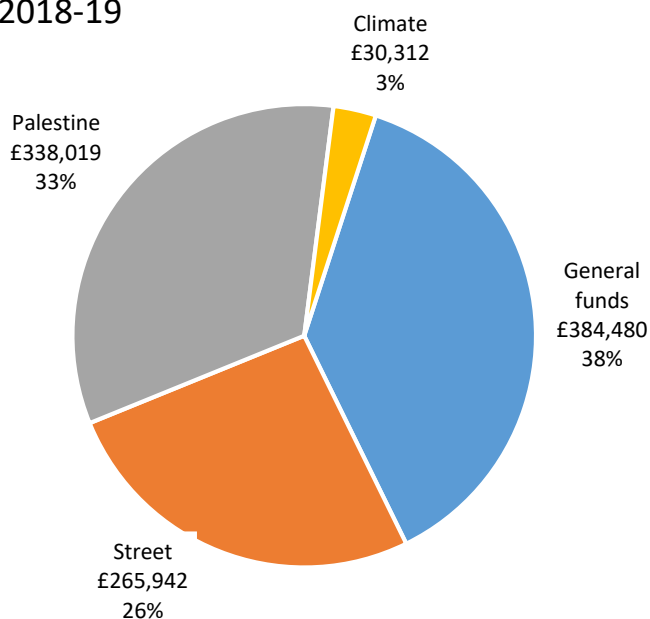
2018-2019		2017-2018	
Unrestricted	Restricted	Unrestricted	Restricted
£919,313	£99,440	£1,041,170	£243,440

#### **Notes:**

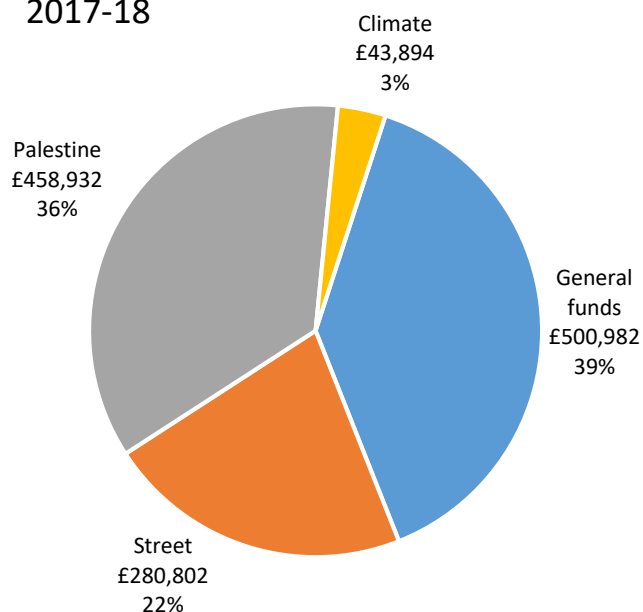
Restricted income fell by £144,000. This was down to a three-year Comic Relief grant and two two-year BT Sport grants all reaching the end of their cycles. A list of restricted grants received can be seen in note 16 of the financial statements.

### Income breakdown to areas of work:

2018-19



2017-18

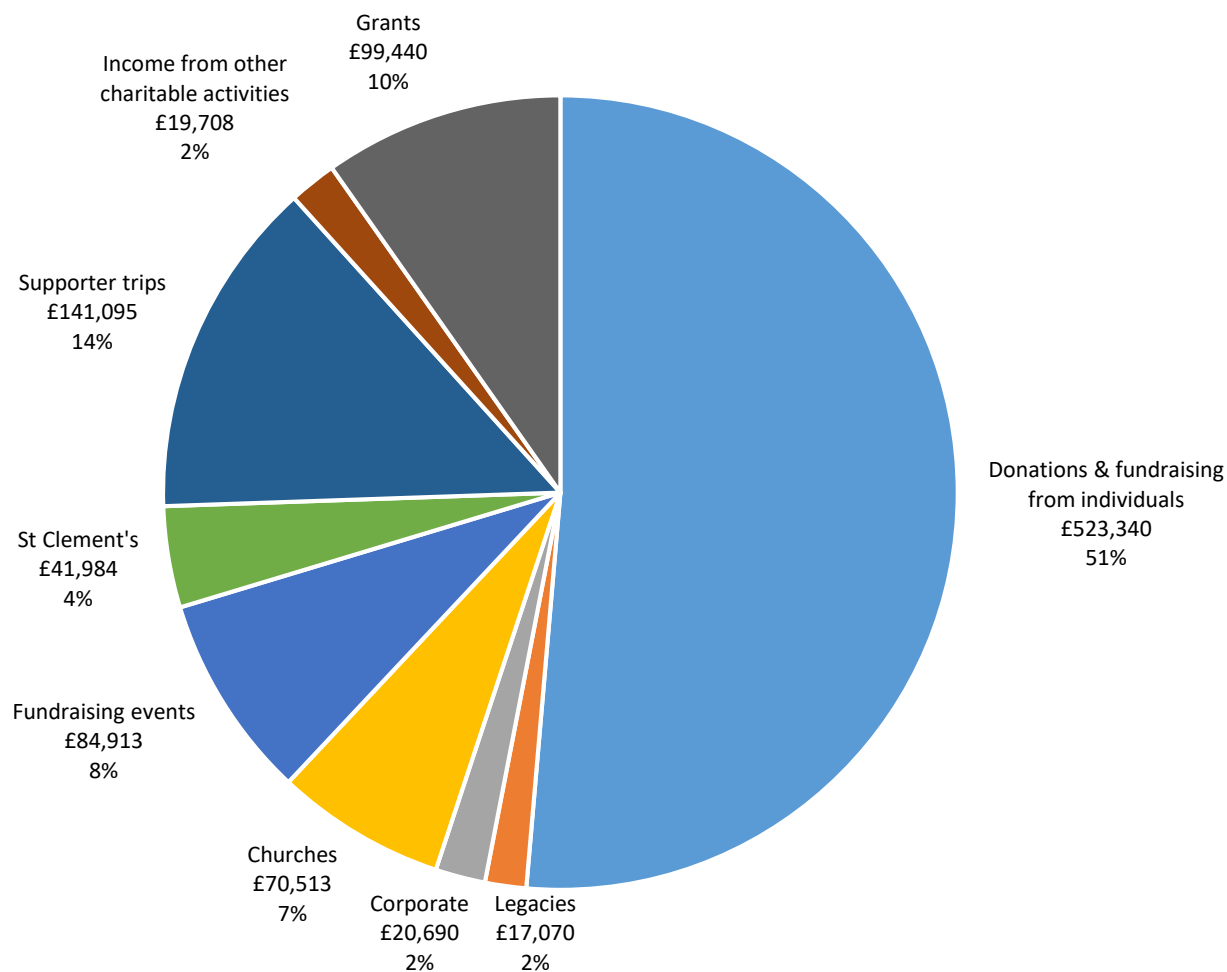


#### **Notes:**

- Income for General funds decreased by £116,502 in the period. This was mainly due to the exceptional legacy of £145,000 received in 2017-18
- Income for Street Justice partners & advocacy decreased by £14,860. This was mainly due to the decrease in restricted funding received in the year. This was partially off-set by increased income for the On Her Terms initiative.
- Income for Palestine Justice partners & advocacy reduced by £120,913. This was primarily due to the exceptional income received in 2017-18 from the delivery of Just Walk to Jerusalem.
- Income for Climate Justice partners & advocacy decreased by £13,582 mainly due to the focus on other areas during the period.

## Sources of funds:

Sources of funds 2018-19



## Notes:

- **Fundraising events:** made up of a fundraising dinner, carol services and various other Amos Trust organised events throughout the year.
- **St Clement's:** Income generated from Amos Trust's use of St Clement's Church in London as its operational base.
- **Supporter trips:** Visits organised for supporters to partner projects and areas of work.
- **Other charitable activities:** The sale of merchandise and income generated by concerts by Amos Trust's founder, Garth Hewitt.



## Expenditure for the period

### Total expenditure made

2018-2019	2017-2018
£1,002,134	£1,105,382

#### Notes:

Total expenditure fell by £103,248 in the year.

### Unrestricted and restricted expenditure:

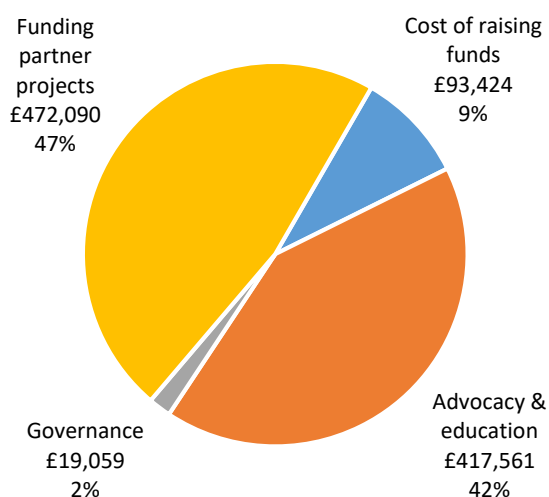
2018-2019		2017-2018	
Unrestricted	Restricted	Unrestricted	Restricted
£845,958	£156,176	£876,744	£228,638

#### Notes:

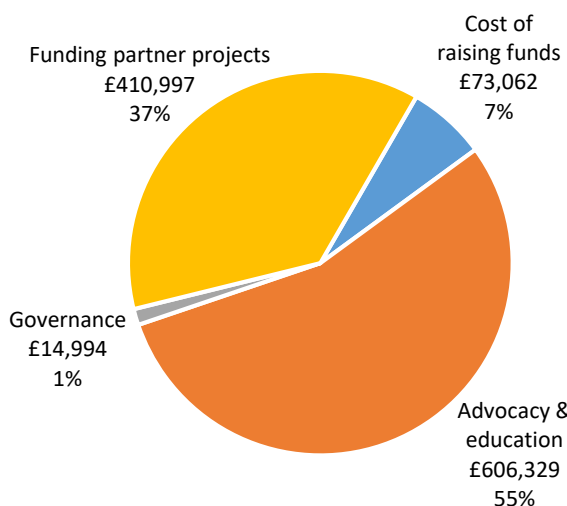
Restricted expenditure in the year fell in line with reduced grant funding received as multi-year grants came to the end of their cycles.

### Expenditure breakdown

2018-19



2017-18

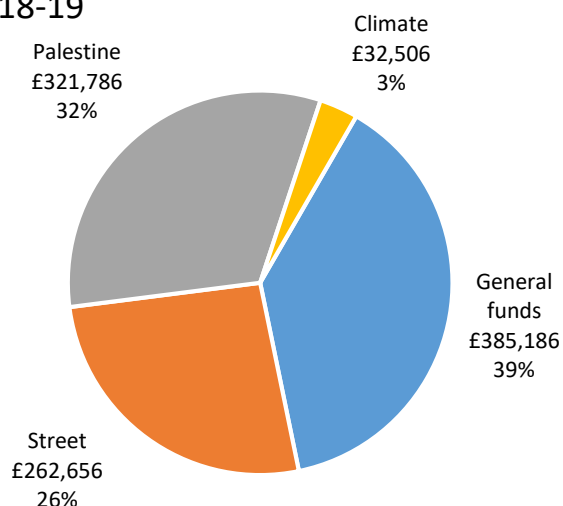


#### Notes:

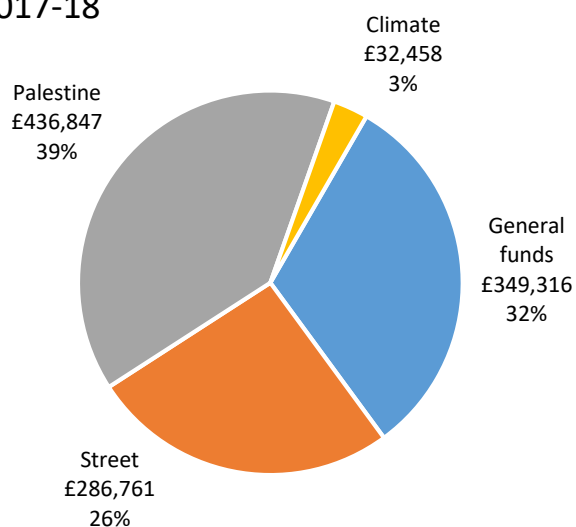
Expenditure on advocacy and education was substantially reduced in 2018-19 due to the costs of delivering Just Walk to Jerusalem in 2017-18.

### Expenditure breakdown to areas of work:

#### 2018-19



#### 2017-18



- Expenditure on General funds increased by £35,870 in the period. This was mainly due to an increase in staff costs.
- Expenditure on Street Justice partners and advocacy decreased by £24,105. The reduction in grant payments made from restricted funding received was broadly offset by increased expenditure on the On Her Terms initiative.
- Expenditure on Palestine Justice partners and advocacy and partners decreased by £115,061. This was mainly due to Just Walk to Jerusalem being delivered in 2017-18.
- Expenditure on Climate Justice partners and advocacy was virtually unchanged in the financial year.

## Financial outcome and funds

### Surplus/Deficit of funds

2018-2019	2017-2018
£16,619	£179,228

### Summary of movement of funds

Fund	01/04/18	Income	Expenditure	Trans	31/03/19	Movement
General Unrestricted	£193,585	£384,480	£385,186	(£145,000)	£47,879	(£145,706)
General Reserves	£60,164	£0	£0	£145,000	£205,164	£145,000
Street Designated	£14,066	£177,502	£138,278	£0	£53,290	£39,224
Street Restricted	£45,593	£88,440	£124,378	£0	£9,655	(£35,938)
Palestine Designated	£79,081	£330,019	£292,988	£0	£116,112	£37,031
Palestine Restricted	£30,279	£8,000	£28,798	£0	£9,481	(£20,798)
Climate Designated	£21,698	£27,312	£29,506	£0	£19,504	(£2,194)
Climate Restricted	£0	£3,000	£3,000	£0	£0	£0
<b>Total Funds</b>	<b>£444,466</b>	<b>£1,018,753</b>	<b>£1,002,134</b>	<b>£0</b>	<b>£461,085</b>	<b>£16,619</b>

A more detailed breakdown of the movement of funds, which includes a breakdown of designated and restricted funds for each partner and campaign, can be seen in note 16 to the financial statements.

### Restricted funds carried forward at year end

Partner	Amount c/f	Funder/s	Notes
Street Justice New Generation Burundi	£9,158	John Armitage CT	Quarterly payment plan in place
Street Justice Cheka Sana Tanzania	£497	BT Sport	Final stage of 2 year grant
Palestine Justice NECC, Gaza	9,481	Let Yourself Trust	Payment to be made following MEL visit
<b>Total funds carried forward</b>	<b>£19,136</b>		

## **Summary and reserves**

### **Summary**

The small deficit of £706 on unrestricted general funds (when discounting exceptional legacy funds received in 2017-18 being transferred to reserves) represents a stable financial position for the year

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 have a reserves policy of sufficient net current assets to meet three months UK operating costs (approx. £75,000) and designated/restricted funds to meet three months' commitment to each of our main partner projects (approx. £60,000 – capital funds excluded). 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.

### **Reserves held**

Unrestricted reserves held were £205,164 as at 31 March 2019.

This total is made up of:

- An amount of £60,164 relating to a donation originally given for a building project in the Holy Land which was unable to proceed. The Trustees obtained the permission of the Charity Commission to access these funds for promoting peace and reconciliation (without geographic stipulation) and have placed them in the 'reserves fund' to be used at the discretion of the Trustees.
- An amount of £145,000 which was a legacy received in 2017-18

## **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.

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 at 31 March 2019 consisted of:

<b>Name</b>	<b>Role</b>	<b>Working time</b>
Chris Rose	Director	Full-time
Garth Hewitt	Founder	Half-time
Nive Hall	Operations	Full-time
Azey Siddiqui	Fundraising	Full-time
Nick Welsh	Communications	Full-time
Jill Howard-Gunasekera	Administration	29 hours per week
Karin Joseph	Street Child Lead	Full time
Isobel Webster	PA to Founder	One day per week
Katie Hagley	Community engagement	Half-time

### **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.

### **Pay differentials**

As at 31 March 2019 the pay differentials for the charity are

Highest paid employee: Average full time equivalent salary	1.56 : 1
Highest paid employee: Lowest full time equivalent salary	2.48 : 1

### **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 17 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.

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**

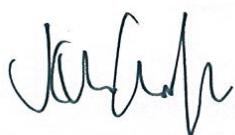
The Trustees are responsible for preparing the annual report and financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Law applicable to charities requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs 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:

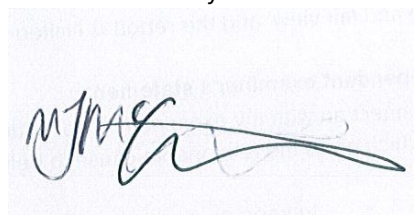
- Select suitable accounting policies and apply them consistently
- Observe the methods and principles of the Charity SORP
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK accounting standards have been followed, subject to any material departures disclosed 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 on 28 January 2020 and signed on its behalf by



Trustee



Trustee

## **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 2019 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 at 31 March 2019 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: 17 January 2020

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



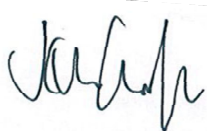
**AMOS TRUST**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**FOR THE YEAR ENDING 31 MARCH 2019**

	Notes	2018-19 Unrestricted funds £	2018-19 Restricted funds £	2018-19 Total funds £	2017-18 Total funds £
<b>INCOME &amp; ENDOWMENTS FROM</b>					
Donations and legacies	2	716,526	99,440	815,966	1,102,331
Charitable activities	3	202,692	-	202,692	182,188
Investments	4	95	-	95	91
Total Income		919,313	99,440	1,018,753	1,284,610
<b>EXPENDITURE ON</b>					
Raising funds	5	93,424	-	93,424	73,062
<b>Charitable activities</b>	6, 7, 8 & 9				
Advocacy & education		436,620		436,620	621,323
Partner projects		315,914	156,176	472,090	410,997
Total expenditure		845,958	156,176	1,002,134	1,105,382
<b>NET INCOME/EXPENDITURE</b>		73,355	(56,736)	16,619	179,228
Transfers between funds		-	-	-	-
<b>Net movement in funds</b>		73,355	(56,736)	16,619	179,228
<b>RECONCILIATION OF FUNDS</b>					
<b>Total fund brought forward</b>		368,594	75,872	444,466	265,238
<b>TOTAL FUNDS CARRIED FORWARD</b>		441,949	19,136	461,085	444,466

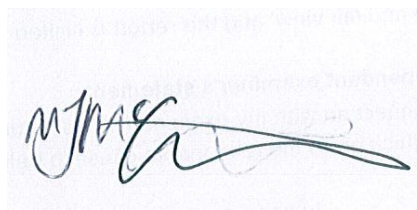
**AMOS TRUST**  
**BALANCE SHEET**  
**FOR THE YEAR ENDING 31 MARCH 2019**

	Notes	Unrestricted funds £	2018-19 Restricted funds £	2018-19 Total funds £	2017-18 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	12	25,437	-	25,437	31,071
<b>CURRENT ASSETS</b>					
Stocks	13	5,844	-	5,844	3,767
Debtors	14	190,111	-	190,111	126,016
Cash at bank and in hand		293,299	19,136	312,435	397,781
		489,254	19,136	508,390	527,564
<b>CREDITORS</b>					
Amounts falling due within 1 year	15	(72,742)	-	(72,742)	(114,169)
<b>NET CURRENT ASSETS</b>		416,512	19,136	435,648	413,395
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		441,949	19,136	461,085	444,466
<b>NET ASSETS</b>				461,085	444,466
<b>FUNDS</b>					
<b>Unrestricted funds</b>					
General fund		47,879	-	47,879	193,585
General reserves		205,164	-	205,164	60,164
Street Justice designated funds		53,290	-	53,290	14,066
Palestine Justice designated funds		116,112	-	116,112	79,081
Climate Justice designated funds		19,504	-	19,504	21,698
		441,949	-	441,949	368,594
<b>Restricted funds</b>					
Street Justice - NGB, Burundi		-	9,158	9,158	40,000
Street Justice - Cheka Sana, Tanzania		-	497	497	1,076
Palestine Justice - NECCRW, Gaza		-	9,481	9,481	16,679
		-	19,136	19,136	75,872
<b>TOTAL FUNDS</b>		441,949	19,136	461,085	444,466

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



Trustee



Trustee

**AMOS TRUST**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDING 31 MARCH 2019**

<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>	Notes		2017-18
Net cash provided by/used in operating activities	18	(85,346)	168,232
Increase decrease in cash & cash equivalents in year		<u>(85,346)</u>	<u>168,232</u>
Cash and cash equivalents at start of year	19	397,781	229,549
Cash and cash equivalents at end of year		<u><u>312,435</u></u>	<u><u>397,781</u></u>

**AMOS TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 MARCH 2019**

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 the project costs 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 of 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 CD's, DVD's, 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 2019**

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 allocated to specified partner projects or campaign (see note 13). 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 292592)**

All funds received into Amos Trust (292592) are transferred to Amos trust CIO (1164234) at time of receipt together with any designations for the funds requested by the donor.

**AMOS TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 MARCH 2019**

The notes form part of these financial statements

**2. DONATIONS AND LEGACIES**

	Unrestricted funds	Restricted funds	2018-19	2017-18
	£	£	£	£
Donations	699,456	99,440	798,896	957,331
Legacies	17,070	-	17,070	145,000
	<b>716,526</b>	<b>99,440</b>	<b>815,966</b>	<b>1,102,331</b>

**3. CHARITABLE ACTIVITIES**

	Unrestricted funds	Restricted funds	2018-19	2017-18
	£	£	£	£
Advocacy & education	51,661	-	51,661	43,591
Merchandise sales	9,936	-	9,936	6,995
Supporter trips to partners	141,095	-	141,095	131,602
	<b>202,692</b>	<b>-</b>	<b>202,692</b>	<b>182,188</b>

**4. INCOME FROM INVESTMENTS**

	Unrestricted funds	Restricted funds	2018-19	2017-18
	£	£	£	£
Bank interest	95	-	95	91

**AMOS TRUST**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDING 31 MARCH 2019**

The notes form part of these financial statements

**5. COSTS OF RAISING FUNDS**

	2018-19	2017-18
	£	£
Staff costs	60,341	63,412
Fundraising costs	14,871	4,446
Publicity & promotion costs	18,212	5,204
	<u>93,424</u>	<u>73,062</u>

**6. COSTS OF CHARITABLE ACTIVITIES**

	Direct costs	Support costs	2018-19	2017-18
	£	£	£	£
Advocacy & education (a&e)	333,261	84,300	417,561	606,329
Partner projects (partner)	430,507	41,583	472,090	410,997
	<u>763,768</u>	<u>125,883</u>	<u>889,651</u>	<u>1,017,326</u>

**7. SUPPORT COSTS (allocation of a portion of designated and restricted funds towards core operations)**

	Street	Palestine	Climate	2018-19
	£	£	£	£
<b>Advocacy &amp; education</b>				
Staff costs allocation	34,432	39,963	9,905	84,300
<b>Partner projects</b>				2018-19
				£
Staff cost allocation - monitoring, evaluation & learning				17,274
Staff cost allocation - management & support				14,115
Staff cost allocation - Administration & bookkeeping				10,194
				<u>41,583</u>

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

When restricted funds are received, there is normally an agreed amount or percentage of the funding received allocated to core costs to cover a portion of the staff time and direct costs required for managing, monitoring and evaluating the grant.

The above support costs equate to approximately 18% of the income received in the year for partner projects and advocacy & education campaigns and events for Street Justice, Palestine Justice and Climate Justice

**8. TRUSTEES REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2019.

There were no trustees' expenses paid for the year ended 31 March 2019.

**9. GOVERNANCE COSTS**

	2018-19	2017-18
	£	£
Trustee meeting costs	98	96
Staff costs	8,225	6,234
Auditors remuneration	10,736	8,664
Legal & professional fees	-	-
	<u>19,059</u>	<u>14,994</u>

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**10. STAFF COSTS**

	2018-19	2017-18
	£	£
Wages and salaries	250,276	220,819
Social security costs	21,927	17,234
Pensions costs	7,390	5,889
Training & development	448	
Recruitment	485	
	<u>280,526</u>	<u>243,942</u>

The average monthly number of employees during the year was:	2018-19	2017-18
	7.0	6.5

No employees received employee benefits in excess of £60,000

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

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

	Unrestricted funds 2017-18 £	Restricted funds 2017-18 £	Total funds 2017-18 £
<b>INCOME &amp; ENDOWMENTS FROM</b>			
Donations and legacies	858,891	243,440	1,102,331
Charitable activities	182,188	-	182,188
Investments	91	-	91
	<u>1,041,170</u>	<u>243,440</u>	<u>1,284,610</u>
Total Income	1,041,170	243,440	1,284,610
<b>EXPENDITURE ON</b>			
Raising funds	73,062	-	73,062
<b>Charitable activities</b>			
Advocacy & education	621,323		621,323
Partner projects	182,359	228,638	410,997
	<u>876,744</u>	<u>228,638</u>	<u>1,105,382</u>
Total expenditure	876,744	228,638	1,105,382
<b>NET INCOME/EXPENDITURE</b>	164,426	14,802	179,228
Transfers between funds	-	-	-
<b>NET MOVEMENT IN FUNDS</b>	164,426	14,802	179,228
<b>RECONCILIATION OF FUNDS</b>			
Total fund brough forward	204,168	61,070	265,238
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>368,594</u>	<u>75,872</u>	<u>444,466</u>



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**12. TANGIBLE FIXED ASSETS**

	Fixtures & fittings £	Computer Equipment £	Totals £
<b>COST</b>			
As at 01 April 2018	51,591	30,315	81,906
Additions	826	1,604	2,430
Disposals	-	-	-
As at 31 March 2019	52,417	31,919	84,336
<b>DEPRECIATION</b>			
As at 01 April 2018	26,005	23,553	49,558
Charge for year	6,265	3,076	9,341
Eliminated on disposal	-	-	-
As at 31 March 2019	32,270	26,629	58,899
<b>NET BOOK VALUE</b>			
As at 31 March 2019	20,147	5,290	25,437
As at 31 March 2018	24,309	6,762	31,071

**13. STOCKS**

	2018-19 £	2017-18 £
Stock held	5,844	3,767

Stock consists of merchandise created for sale such as CD's, DVD's, 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.

**14. DEBTORS**

	2018-19 £	2017-18 £
Amounts falling due within one year		
Trade debtors	10,760	10,775
Tax refunds due	67,526	47,202
Prepayments	95,888	52,931
Accrued income	15,937	15,108
	190,111	126,016

**15. CREDITORS**

	2018-19 £	2017-18 £
Amounts falling due within one year		
Trade creditors	2,430	5,379
Taxation & social security	6,687	5,200
Accruals	9,881	6,500
Deferred income	52,261	79,656
Pension fund	1,483	17,434
	72,742	114,169

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**16. MOVEMENT IN FUNDS**

<b>Net movement in funds for the year</b>		Opening balance 01 April 2018 £	Net movement in funds £	Transfer between funds	Closing balance 31 March 2019 £
<b><u>Unrestricted funds</u></b>					
General fund		253,749	(706)		253,043
<b><u>Street Justice</u></b>					
Amos Street child	a&e	21,397	7,104	-	28,501
Umthombo, South Africa	partner	(22,945)	22,020	-	(925)
New Generation, Burundi	partner	8,338	10,459	-	18,797
Cheka Sana, Tanzania	partner	77	2,453	-	2,530
Karunalaya, India	partner	7,199	(2,812)	-	4,387
<b><u>Palestine Justice</u></b>					
Amos Palestine	a&e	29,465	20,585	-	50,050
Al Ahli hospital, Gaza	partner	27,175	7,443	-	34,618
NECC, Gaza	partner	3,835	10,056	-	13,891
Wi'am, Bethlehem	partner	2,384	5,536	-	7,920
Holy Land Trust, Bethlehem	partner	15,962	(7,890)	-	8,072
Alrowwad, Bethlehem	partner	260	1,301	-	1,561
<b><u>Climate Justice</u></b>					
Avocado Tree School, Nicaragua	partner	908	(908)	-	-
CEPAD Teustepe, Nicaragua	partner	20,790	(1,286)	-	19,504
		368,594	73,355	-	441,949
<b><u>Restricted funds</u></b>					
Street Justice - New Generation, Burundi	partner	40,000	(30,842)	-	9,158
Street Justice - Cheka Sana, Tanzania	partner	1,076	(579)	-	497
Street Justice - Karunalaya, India	partner	4,517	(4,517)	-	-
Palestine Justice - Ah Ahli, Gaza	partner	13,600	(13,600)	-	-
Palestine justice - NECC, Gaza	partner	16,679	(7,198)	-	9,481
		75,872	(56,736)	-	19,136
<b>TOTAL FUNDS</b>		444,466	16,619	-	461,085

**AMOS TRUST**  
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**16. MOVEMENT IN FUNDS (CONT.)**

Income and Expenditure		Incoming Resources	Resources Expended	Net Movement in funds
		£	£	£
<b><u>Unrestricted funds</u></b>				
General fund		384,480	(385,186)	(706)
<b><u>Street Justice</u></b>				
Street Justice	a&e	82,393	(75,289)	7,104
Umthombo, South Africa	partner	76,216	(54,196)	22,020
New Generation, Burundi	partner	10,459	-	10,459
Cheka Sana, Tanzania	partner	2,453	-	2,453
Karunalaya, India	partner	5,981	(8,793)	(2,812)
<b><u>Palestine Justice</u></b>				
Palestine Justice	a&e	204,389	(183,804)	20,585
Al Ahli hospital, Gaza	partner	20,845	(13,402)	7,443
NECC, Gaza	partner	10,056	-	10,056
Wi'am, Bethlehem	partner	34,261	(28,725)	5,536
Holy Land Trust, Bethlehem	partner	52,053	(59,943)	(7,890)
Alrowwad, Bethlehem	partner	8,415	(7,114)	1,301
<b><u>Climate Justice</u></b>				
Avocado Tree School, Nicaragua	partner	6,572	(7,480)	(908)
CEPAD Teustepe, Nicaragua	partner	20,740	(22,026)	(1,286)
		919,313	(845,958)	73,355
<b><u>Restricted funds</u></b>				
Street Justice - Umthombo, South Africa	partner	57,703	(57,703)	-
Street Justice - New Generation, Burundi	partner	25,000	(55,842)	(30,842)
Street Justice - Cheka Sana, Tanzania	partner	1,912	(2,491)	(579)
Street Justice - Karunalaya, India	partner	3,825	(8,342)	(4,517)
Palestine Justice - Ah Ahli, Gaza	partner	3,000	(16,600)	(13,600)
Palestine Justice - NECCRW, Gaza	partner	5,000	(12,198)	(7,198)
Climate Justice - Teustepe, Nicaragua	partner	3,000	(3,000)	-
		99,440	(156,176)	(56,736)
<b>TOTAL FUNDS</b>		1,018,753	-	16,619

**AMOS TRUST**  
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## 16. MOVEMENT IN FUNDS (CONT.)

### Restricted funds

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

<b>Street Justice partners</b>	£	
Cheka Sana, Tanzania	1,912	- final payment of 2 year grant from BT Sport
Umthombo, South Africa	57,703	- installments and final payment of 3 year grant totalling £304,307 from Comic Relief (Grant ID: 1172762)
Karunahaya, India	3,825	- final payment of 2 year grant from BT Sport
New Generation, Burundi	25,000	- Grant from John Armitage Charitable Trust
<b>Palestine Justice partners</b>		
Al Ahli hospital, Gaza	3,000	- Grant from Margaret Fearn Charitable Trust
NECC, Gaza	5,000	- Grant from De Winton Trust
<b>Climate Justice partners</b>		
CEPAD, Teustepe	3,000	- Monthly grant from Pickwell Foundation
	<u>99,440</u>	

## 17. 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.

## 18. RECONCILIATION OF NET INCOME / (EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES.

	2018-19	2017-18
	£	£
(expenditure) / income for the reporting period (as per the statement of financial activities)	16,619	179,228
Depreciation charges	5,634	2,234
Decrease / (Increase) in stock	(2,077)	182
Decrease / (Increase) in debtors	(64,095)	22,089
(Decrease) / increase in creditors	(41,427)	(35,501)
	<u>(85,346)</u>	<u>168,232</u>

## 19. ANALYSIS OF CASH AND CASH EQUIVALENTS

	01 April 2018	cash flows	31 March 2019
	£	£	£
Cash at bank and in hand	397,781	(85,346)	312,435

**AMOS TRUST - DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDING 31 MARCH 2019**

This page does not form part of the statutory financial statements

<b>INCOME</b>	<b>2018-19</b>
<b>Donations &amp; Legacies</b>	<b>£</b>
Donations	798,896
Legacies	17,070
	<u>815,966</u>
<b>Charitable activities</b>	
Advocacy and education events	9,677
Merchandise	9,936
Income from St Clements	41,984
Supporter trips	141,095
	<u>202,692</u>
<b>Investment income</b>	
Deposit account interest	95
	<u>95</u>
<b>Total Income</b>	<b><u>1,018,753</u></b>
<b>EXPENDITURE</b>	
<b>Raising funds</b>	
Salaries & charges	60,341
Fundraising costs	14,871
Publicity and comms	18,212
	<u>93,424</u>
<b>Charitable activities</b>	
Salaries & charges	19,540
Merchandise costs	4,123
Supporter tours	118,846
Concerts & events	16,064
Travel & subsistence	4,933
St Clements costs	16,010
Street justice advocacy, campaigning and events	40,857
Street justice salaries allocation	34,432
Umthombo, South Africa	111,899
New Generation, Burundi	55,842
Cheka Sana, Tanzania	2,491
Karunalaya, India	17,135
Palestine justice advocacy, campaigning and events	143,841
Palestine justice salaries allocation	39,963
Al Ahli hospital, Gaza	30,002
NECC, Gaza	12,198
Wi'am, Bethlehem	28,725
Holy Land Trust, Bethlehem	59,943
Alrowwad, Bethlehem	7,114
Climate justice salaries allocation	9,905
Avocado Tree School, Nicaragua	7,480
CEPAD Teustepe, Nicaragua	22,026
	<u>803,369</u>
<b>Management, Admin &amp; Finance</b>	
Salaries & charges	49,937
Printing, postage & stationery	4,300
Telephone	2,329
Insurance	1,553
Database	2,734
Management, Admin & Finance (carried forward)	60,853

**AMOS TRUST - DETAILED STATEMENT OF FINANCIAL ACTIVITIES  
FOR THE YEAR ENDING 31 MARCH 2019**

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**Charitable activities**

**Management, Admin & Finance (cont.)**

expenditure brought forward	60,853
Computer & IT costs	6,097
Depreciation of assets	9,341
Bank charges	7,204
Other office costs	2,787
	<hr/> 86,282

**Governance**

Salaries & charges	8,225
Trustee meeting costs	98
Auditors remuneration	10,736
	<hr/> 19,059

<b>Total expenditure</b>	<hr/> <b>1,002,134</b> <hr/>
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<b>Net Income/Expenditure</b>	<b>16,619</b>
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