

Charity Registration No. 1097623

Company Registration No. 04383155 (England and Wales)

**ACTION AROUND BETHLEHEM CHILDREN WITH DISABILITY
TRUSTEES' REPORT AND ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2010**

ACTION AROUND BETHLEHEM CHILDREN WITH DISABILITY

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Georgina Mortimer Val Jourdan MCSP Jamil Bullata Frances Thomas-Davies MCSP Bassam Aburdene Reverend Canon Jonathan Goodall Catherine Cook Nigel Edward-Few Thomas Ridge Anne Henley Hazel Strouts
Project Manager	Alison Driscoll
Hon. Treasurer	Rene Meissner
Secretary	David Freeman
Charity number	1097623
Company number	04383155
Registered office	16a Park View Road London N3 2JB
Auditors	Freeman Baker Associates The Old Church 48 Verulam Road St Albans Hertfordshire AL3 4DH
Bankers	Lloyds TSB Bank plc 3 St Georges Road Wimbledon SW19 4DR Europe Arab Bank plc 73 Brook Street Mayfair London W1K 4HX Arab Bank plc P.O.Box 138 Bethlehem Palestine

ACTION AROUND BETHLEHEM CHILDREN WITH DISABILITY

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ACTION AROUND BETHLEHEM CHILDREN WITH DISABILITY

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2010

The Trustees present their report and accounts for the year ended 31 March 2010.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Trust Deed, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005.

Structure, governance and management

ABCD was established as a charitable organisation by a Trust Deed dated 16 December 1986. No restrictions are imposed by the Trust Deed concerning the way in which the charity can operate.

The charity is a company limited by guarantee without a share capital under registration number 04383155. Its certificate of incorporation was issued on 27 February 2002. The newly formed company was registered with the Charity Commission on 21 May 2003 under registration number 1097623.

Action around Bethlehem Children with Disability (ABCD) is dedicated to improving the quality of life for those children suffering from physical, mental and psychological disabilities in Palestine - The West Bank and Gaza Strip.

The Trustees, who are also the directors for the purpose of company law, and who served during the year were:

Georgina Mortimer

Val Jourdan MCSP

Jamil Bullata

Frances Thomas-Davies MCSP

Bassam Aburdene

Reverend Canon Jonathan Goodall

Catherine Cook

Thomas Ridge

Anne Henley

Hazel Strouts

The Trustees of ABCD are appointed in accordance with the Declaration of Trust and are charged with the administration of the charity. The Trust does not actively recruit trustees but should a supporter of the work show an interest in joining the board to bring to it skills necessary to promote the work, then they are asked to consider joining. Current members have a range of skills which enhance the objectives of the trust, from those with fundraising experience, those with experience of life in the West Bank and Gaza to those with medical skills, especially in the field of rehabilitation.

None of the Trustees has any beneficial interest in the company. All of the Trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

The Board of Trustees meets from time to time as the trustees decide, but not less than twice a year, to review activities and determine policy. During the year in question the Board met five times. The trustees have delegated the day-to-day management of the charity to the Project Manager. It is the Project Manager's responsibility, in conjunction with the Chair and Field Advisor and through regular field visits, to ensure that the agreed policies of the charity are implemented satisfactorily.

The Trust uses the services of a part time Project Manager; the trustees give their time and skills on a voluntary basis.

The charity is not dependent upon the services of outside volunteers. The work and responsibilities undertaken by the trustees of ABCD and in particular the expertise of the Chair, the Field Advisor and the Honorary Treasurer are all offered free of any remuneration.

ACTION AROUND BETHLEHEM CHILDREN WITH DISABILITY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2010

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

Objectives and activities

In accordance with ABCD's Declaration of Trust, the charity's objects are to promote the relief and rehabilitation of physically, mentally or multi handicapped persons from the West Bank and the Gaza Strip. The policies adopted in furtherance of these objects are to establish and provide residential facilities, vocational training programmes, vocational training centres, paramedical training, therapeutic educational programmes and other services relevant to the needs of such disabled persons and their families (including the manufacture and provision of aids and equipment) - [from ABCD Declaration of Trust - dated 16 December 1986]. There has been no change in these during the year.

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

The Community Rehabilitation Programme in the South West region of the West Bank continues to support five day care centres in the rural villages of Beit Sahour, El Khader, Nahalin, Obedieh and in Deheisha Refugee Camp. This is under the supervision of the local NGO, The Bethlehem Arab Society for Rehabilitation (BASR), whose main rehabilitation centre at Beit Jala is the core unit for this programme. The BASR was established in 1965 to bring relief and rehabilitation to disabled persons in the West Bank and Gaza Strip.

The ABCD sponsored Outreach Programme organises home visits, offers advice on home management, carries out necessary home treatment and provides equipment and daily living needs for help in the home. The Training Programme sponsors and promotes the training of local people in relevant paramedical skills.

The Emergency Crisis Intervention Programme incorporates the ABCD Multidisciplinary Team and meets the needs of those children and their families who have been traumatised by the current violent conditions in the area.

ACTION AROUND BETHLEHEM CHILDREN WITH DISABILITY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2010

Achievements and performance

Since its inception and during the period in question, ABCD has both maintained and expanded its programmes. The Community and Outreach Programmes together met the needs of over 10,500 children and their families. This figure includes those who attended the 'toy library' service. At these camps the children and their families received trauma counselling to help alleviate psychological problems. Children and their carers have been traumatised by the violence surrounding them and, with the economy at a virtual standstill, most households have lost their income. ABCD funded the majority of the cost of rehabilitation needs, including basic medicines and specialised food, with the family contributing as and when they could. Drama therapy classes at all the day centres and on the children's wards at BASR have continued to prove extremely beneficial to these disadvantaged children.

The Community Rehabilitation Programme was initiated by the local NGO, the BASR, and is linked to their work at the Beit Jala Centre. The community programme supports five day care centres where the children receive special education, physiotherapy, assessment for medical equipment and psychological treatment. Because of the increasing violence in the area, the number of children receiving psychological/trauma counselling continues to rise. Alongside this, parents with children classed as 'low achievers' and some parents of 'regular' school children traumatised by local conditions, have sought support from the day-care centres. Up to 9,000 children were registered at five of the centres during this period. Apart from those traumatised by the situation the range of disabilities includes congenital physical disabilities such as cerebral palsy and spina bifida and mental and psychological disorders such as Downs Syndrome. In addition there are children with hearing impairments, mild learning disabilities and slow learners.

The Centres are supervised and co-ordinated by a Children's Services Co-ordinator. The running costs of each centre vary according to size and range from £760 per month to £1,600 per month. The local community is responsible for the rent and upkeep of the premises and the costs of utilities. It is hoped that the Palestinian Authority will eventually provide salaries for the staff, which are currently met by the BASR and part funded by ABCD. However, during the year in question, the Palestinian Authority did not have the funds to contribute.

ABCD has funded Co-ordinators for this programme for the last twenty years. The current cost to ABCD of this sponsorship programme, to include the multidisciplinary team is approximately £60,000 per annum.

During the year the teaching and auxiliary staff have benefited from ongoing refresher and upgrading courses held at the BASR's centre. These courses have enabled them to share experiences and problems together and with other health care workers in the field.

The Outreach Programme has encompassed over 10,500 individual children and their family members in the period in question. This increase is again as a direct result of the local crisis conditions, with many of the extra clients receiving trauma counselling and aid for basic food, clothing and medical needs. The Programme reaches outlying areas and also continues to provide advice on home management, assessment, treatment of those unable to reach the day care centres, the provision of medical equipment such as wheelchairs, specially adapted seating, orthotics, walking aids, medicines, hearing aids, clothing and food supplies. During the current year ABCD has supplied hearing aids, wheelchairs, medical aids such as walking frames and splints, disposable nappies and food supplements and has funded medicines and surgery costs as well as educational toys/teaching aids. In addition to the above ABCD has contributed to the residential and respite care of children and to day care centre fees and transport. Costs for these range from £20 to £40 per month. Typical approximate costs of medical aids are £450 for a wheelchair, £60 for a walking frame and £300 for a single hearing aid. During the year ABCD has also sponsored the use of a children's bed in the BASR's Children's Ward at a cost of £1,110.

The Training Programme has continued to provide rehabilitation training programmes for the staff of the five day care centres referred to previously. The programmes include other health care workers from the West Bank. These programmes encompass those from the whole of the Greater Bethlehem Area, including teacher/staff and parents associated with 'regular' schools in the region to promote inclusive education for the disabled children.

The poor local ground conditions have meant that ABCD has continued to support the Emergency Crisis Intervention Programme. The presence of the 'Separation Barrier' has continued to make travel between villages long and sometimes impossible.

ACTION AROUND BETHLEHEM CHILDREN WITH DISABILITY

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2010

Financial review

For the year ended 31 March 2010 income was 39% lower than for the previous year due to the ending of an important donation stream and the inclusion last year of a legacy. Charitable activities increased but there was a profit on the sale of listed investments. At the year end there was an excess of expenditure over income of £86,686.

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six months' expenditure. The Trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

Plans for the future

In the coming year it is the intention of the Trustees to continue to fund the existing programmes with our partners in Palestine. In particular it is hoped that funds will be raised to extend the BASR/ABCD Individual Relief Programme, i.e. to be able to fund the needs of the many disabled children who are currently on a waiting list for attention. This aspect of the work is fundamental to ABCD's remit and the need is heightened because of the ever declining local economic situation. The trustees are keen to continue supporting at the same level the excellent work carried out at The Sheepfold.

Disclosure of information to auditors

Each of the directors has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditors are aware of such information.

Auditors

A resolution proposing that Freeman Baker Associates be reappointed as auditors of the company will be put to the members.

On behalf of the board of Trustees

Georgina Mortimer

Trustee

Dated: 21 October 2010

ACTION AROUND BETHLEHEM CHILDREN WITH DISABILITY

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The Trustees, who are also the directors of Action Around Bethlehem Children with Disability for the purpose of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare accounts for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these accounts, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent; and
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the accounts comply with the Companies Act 2006. 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.

ACTION AROUND BETHLEHEM CHILDREN WITH DISABILITY

INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF ACTION AROUND BETHLEHEM CHILDREN WITH DISABILITY

We have audited the accounts of Action Around Bethlehem Children with Disability for the year ended 31 March 2010 set out on pages 8 to 16. These accounts have been prepared in accordance with the accounting policies set out on page 11.

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members 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 charitable company and its members as a body, for our audit work, for this report, or for the opinions we have formed.

Respective responsibilities of Trustees and auditors

As described in the statement of Trustees' responsibilities, the Trustees, who are also the directors of Action Around Bethlehem Children with Disability for the purposes of company law, are responsible for preparing the Trustees' Report and the accounts in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the accounts give a true and fair view.

Our responsibility is to audit the accounts in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the accounts give a true and fair view, have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice, and have been prepared in accordance with the Companies Act 2006. We also report to you whether, in our opinion, the information given in the Trustees' Report is consistent with those accounts.

In addition we report to you if, in our opinion, the charity has not kept adequate accounting records, if the charity's accounts are not in agreement with the accounting records and returns, if we have not received all the information and explanations we require for our audit, or if certain disclosures of trustees' remuneration specified by law are not made.

We read the Trustees' Report and consider the implications for our report if we become aware of any apparent misstatements within it.

Basis of audit opinion

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the accounts. It also includes an assessment of the significant estimates and judgements made by the Trustees in the preparation of the accounts, and of whether the accounting policies are appropriate to the charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the accounts are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the accounts.

ACTION AROUND BETHLEHEM CHILDREN WITH DISABILITY

INDEPENDENT AUDITORS' REPORT (CONTINUED)

TO THE MEMBERS OF ACTION AROUND BETHLEHEM CHILDREN WITH DISABILITY

Opinion

In our opinion:

- the accounts give a true and fair view of the state of the charity's affairs as at 31 March 2010, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- the accounts have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- the accounts have been prepared in accordance with the Companies Act 2006; and
- the information given in the Trustees' Report is consistent with the accounts.

S C Bird (Senior Statutory Auditor)

for and on behalf of Freeman Baker Associates

Accountants and Statutory Auditor

The Old Church
48 Verulam Road
St Albans
Hertfordshire
AL3 4DH

Dated: 21 October 2010

ACTION AROUND BETHLEHEM CHILDREN WITH DISABILITY

STATEMENT OF FINANCIAL ACTIVITIES

FOR THE YEAR ENDED 31 MARCH 2010

	Notes	Unrestricted funds £	Restricted funds £	Total 2010 £	Total 2009 £
<u>Incoming resources from generated funds</u>					
Donations and legacies	2	64,514	6,261	70,775	115,644
Activities for generating funds		(534)	-	(534)	515
Investment income	3	4	-	4	186
Total incoming resources		63,984	6,261	70,245	116,345
<u>Resources expended</u>					
Costs of generating funds					
Costs of generating donations and legacies	4	10,723	-	10,723	7,685
Net incoming resources available		53,261	6,261	59,522	108,660
Charitable activities					
Charitable Projects		135,623	9,112	144,735	103,723
Governance costs		3,928	-	3,928	923
Total resources expended		150,274	9,112	159,386	112,331
Net (outgoing)/incoming resources		(86,290)	(2,851)	(89,141)	4,014
Other recognised gains and losses					
Gains/(losses) on investment assets		2,455	-	2,455	(3,170)
Net movement in funds		(83,835)	(2,851)	(86,686)	844
Fund balances at 1 April 2009		253,649	4,293	257,942	257,098
Fund balances at 31 March 2010		169,814	1,442	171,256	257,942

ACTION AROUND BETHLEHEM CHILDREN WITH DISABILITY

SUMMARY INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2010

	2010	2009
	£	£
Gross income	70,245	116,345
Gain/(loss) on disposal of investment assets held by income funds	1,965	(6,146)
	<hr/>	<hr/>
Total income	72,210	110,199
Total expenditure from income funds	159,386	112,331
	<hr/>	<hr/>
Net expenditure for the year	(87,176)	(2,132)
	<hr/> <hr/>	<hr/> <hr/>

The summary income and expenditure account is derived from the statement of financial activities on page 8 which, together with the notes on pages 11 to 16, provides full information on the movements during the year on all funds of the charity.

STATEMENT OF RECOGNISED GAINS AND LOSSES

Net expenditure for the year	(87,176)	(2,132)
Unrealised gains on investment assets held by income funds	490	2,976
	<hr/>	<hr/>
	(86,686)	844
	<hr/> <hr/>	<hr/> <hr/>

ACTION AROUND BETHLEHEM CHILDREN WITH DISABILITY

BALANCE SHEET

AS AT 31 MARCH 2010

	Notes	2010 £	£	2009 £	£
Fixed assets					
Investments	9	155,440		202,986	
Current assets					
Debtors	10	5,330		4,728	
Cash at bank and in hand		16,207		52,284	
		<u>21,537</u>		<u>57,012</u>	
Creditors: amounts falling due within one year	11	<u>(5,721)</u>		<u>(2,056)</u>	
Net current assets		<u>15,816</u>		<u>54,956</u>	
Total assets less current liabilities		<u>171,256</u>		<u>257,942</u>	
Income funds					
Restricted funds	12	1,442		4,293	
Unrestricted funds					
Unrestricted income funds		166,348		250,673	
Revaluation reserve		3,466		2,976	
		<u>169,814</u>		<u>253,649</u>	
		<u>171,256</u>		<u>257,942</u>	

The accounts were approved by the Board on 21 October 2010

Georgina Mortimer
Trustee

Val Jourdan MCSP
Trustee

Company Registration No. 04383155

ACTION AROUND BETHLEHEM CHILDREN WITH DISABILITY

NOTES TO THE ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2010

1 Accounting policies

1.1 Basis of preparation

The accounts have been prepared under the historical cost convention modified to include the revaluation of certain fixed assets.

The accounts have been prepared in accordance with applicable accounting standards, the Statement of Recommended Practice, "Accounting and Reporting by Charities", issued in March 2005 and the Companies Act 2006.

1.2 Incoming resources

Voluntary income and donations are included in incoming resources when they are receivable, except when the donor's conditions have not been fulfilled when the income is deferred. The income from fundraising ventures is shown gross with the associated costs included in fundraising costs.

1.3 Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis, inclusive of any VAT which cannot be recovered. Expenditure directly attributable to any specific activities has been included in these cost activities. Where costs are attributable to more than one activity they have been apportioned across categories on a basis consistent with the use of these resources.

1.4 Investments

Fixed asset investments are stated at market value at the balance sheet date. The Statement of Financial Activities includes the net gains and losses arising on revaluations and disposals throughout the year.

1.5 Foreign currency translation

US Dollar balances have been converted into Sterling at the prevailing rate of exchange as at the balance sheet date. As dollars are never physically changed into Sterling exchange balances are not realised and are the product of rate differences from one year to the next.

ACTION AROUND BETHLEHEM CHILDREN WITH DISABILITY

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2010

2 Donations and legacies

	Unrestricted funds £	Restricted funds £	Total 2010 £	Total 2009 £
Donations and gifts	64,514	6,261	70,775	90,144
Legacies receivable	-	-	-	25,500
	<u>64,514</u>	<u>6,261</u>	<u>70,775</u>	<u>115,644</u>
Donations and gifts				
Unrestricted funds:				
Donations and gifts			57,266	68,710
Tax refund			7,248	3,553
			<u>64,514</u>	<u>72,263</u>
Restricted funds:				
Bed Sponsorship			1,580	3,030
Children at BASR			1,635	14,583
Arab Children - ZAKAT			1,846	-
Other donations			1,200	268
			<u>6,261</u>	<u>17,881</u>

3 Investment income

	2010 £	2009 £
Interest receivable	<u>4</u>	<u>186</u>

ACTION AROUND BETHLEHEM CHILDREN WITH DISABILITY

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2010

4 Total resources expended

	2010 £	2009 £
Costs of generating funds		
Costs of generating donations and legacies	10,723	7,685
Charitable activities		
<u>Charitable Projects</u>		
Activities undertaken directly	141,831	103,647
Support costs	2,904	76
Total	144,735	103,723
Governance costs	3,928	923
	159,386	112,331

Governance costs includes payments to the auditors of £3,352 (2009: £2,300) for audit fees and £nil (2009: £nil) for other services.

5 Activities undertaken directly

	2010 £	2009 £
Other costs relating to charitable projects comprise:		
Outreach Programme	7,135	705
BASR	94,800	54,841
Bethlehem University	-	2,500
Mary Rewers (Within Reach)	3,620	2,688
Overseas travel expenses	6,238	3,039
Administrators fees	19,992	19,992
Telephone, postage stationery etc	709	1,307
Donations, membership etc	225	215
BASR (restricted funds)	9,112	18,360
	141,831	103,647

6 Support costs

	2010 £	2009 £
Website costs	2,904	76
	2,904	76

ACTION AROUND BETHLEHEM CHILDREN WITH DISABILITY

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2010

7 Trustees

None of the Trustees (or any persons connected with them) received any remuneration during the year, but two of them were reimbursed a total of £1,784 travelling expenses and one was reimbursed £409 office expenses (2009: £1,346 travel expenses and £712 office expenses).

8 Employees

There were no employees during the year.

9 Fixed asset investments

	£
Market value at 1 April 2009	202,986
Disposals at opening book value	(129,941)
Acquisitions at cost	80,000
Change in value in the year	2,395
Market value at 31 March 2010	155,440
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Historical cost:	
At 31 March 2010	151,975
At 31 March 2009	200,010

10 Debtors

	2010	2009
	£	£
Income tax recoverable	4,169	3,553
Prepayments and accrued income	1,161	1,175
	<hr/>	<hr/>
	5,330	4,728
	<hr/>	<hr/>

ACTION AROUND BETHLEHEM CHILDREN WITH DISABILITY

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2010

11 Creditors: amounts falling due within one year	2010	2009
	£	£
Accruals	<u>5,721</u>	<u>2,056</u>

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2009	Movement in funds Incoming resources	Resources expended	Balance at 31 March 2010
	£	£	£	£
Bed sponsorship	1,530	1,580	(3,110)	-
Restricted to children at BASR	2,495	2,835	(4,656)	674
ZAKAT fund	268	1,846	(1,346)	768
	<u>4,293</u>	<u>6,261</u>	<u>(9,112)</u>	<u>1,442</u>

Bed Sponsorship

The bed appeal was established because, as conditions deteriorate, it becomes ever harder for families to bring their disabled children to the BASR. The cost of transport becomes more prohibitive and journeying through the road blocks takes hours, even if the actual distances are not great. This means that whereas a child may have been attending an outpatients clinic, this is now not possible and their treatment programme is disrupted.

Restricted to children at BASR

This is a ringfenced fund containing monies for direct provision of technical aids and rehabilitation of children on the BASR wards. During the year in question ABCD publicised a shopping list of various items which donors were invited to sponsor. In this way, contributions were made towards specific items such as wheelchairs, standing frames, various physiotherapy equipment and hearing aids.

ZAKAT fund

This is a fund specifically set up to help Moslem children.

ACTION AROUND BETHLEHEM CHILDREN WITH DISABILITY

NOTES TO THE ACCOUNTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2010

13 Analysis of net assets between funds

	Unrestricted funds £	Restricted funds £	Total £
Fund balances at 31 March 2010 are represented by:			
Investments	155,440	-	155,440
Current assets	20,095	1,442	21,537
Creditors: amounts falling due within one year	(5,721)	-	(5,721)
	<u>169,814</u>	<u>1,442</u>	<u>171,256</u>
Unrealised gains included above:			
On investments	3,466	-	3,466
	<u>3,466</u>	<u>-</u>	<u>3,466</u>
Reconciliation of movements in unrealised gains			
Unrealised gains at 1 April 2009	2,976	-	2,976
Net gains on revaluations in year	490	-	490
	<u>3,466</u>	<u>-</u>	<u>3,466</u>