A M QATTAN FOUNDATION

England & Wales · Charity number 1029450

Details

Other names	A M QATTAN FOUNDATION LIMITED, A. M. Qattan Foundation
Status	Registered
Legal form	Charitable company
Company number	02171893
Registered	1993-12-02
Register	View on the Charity Commission register

Contact

Address	Tower House 226 Cromwell Road London SW5 0SR
Phone	02073709990
Email	info@qattanfoundation.org
Website	http://www.qattanfoundation.org/en/home

Activities

Objects: (1) THE ADVANCEMENT OF THE EDUCATION OF ARABS IN GENERAL AND OF PALESTINIANS IN PARTICULAR AND (2) THE ADVANCEMENT OF THE EDUCATION OF THE PUBLIC IN ARAB AND PALESTINIAN STUDIES

Activities: Identify and promote scholarly, artistic and scientific excellence and research in any field that caters for and contributes towards the cultural and educational advancement of Arabs in general and Palestinians in particular

Classification

- **How:** Makes Grants To Individuals, Makes Grants To Organisations, Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, Arts/culture/heritage/science
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- Lebanon
- Occupied Palestinian Territories
- Kensington And Chelsea

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£4,769,634	£4,957,072	£39,446,366	75
2023-12-31	£2,393,069	£8,282,679	£39,718,681	79
2022-12-31	£5,097,447	£3,071,506	£46,772,505	80
2021-12-31	£11,787,805	£7,042,966	£44,746,550	101
2020-12-31	£5,875,422	£7,785,059	£39,793,736	117

Trustees

Name	Role	Appointed
Dr NAJWA AL-QATTAN	Chair	
Dr Hani H M Nigim		2023-06-13
Dr Mezna Mazen Qato		2020-10-01
Dr Munir Kamal Fakher Eldin		2023-06-13
Dr Rabab Tamish		2023-06-13
Dr Suhad Bshara		2025-03-26
Dr Waleed Salah Abdalla Algharaibeh		2025-03-25
Leena Al-Qattan		2024-04-01
OMAR A H ALQATTAN		
Professor Khaled M Fahmy		2020-10-01
Yacoub Jamal Saba Yousef		2023-06-13

Accounts

Company Registered Number (England and Wales):02171893
Charity Registered Number:1029450

A.M. QATTAN FOUNDATION

(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2024

A.M. QATTAN FOUNDATION
(A Company Limited by Guarantee)

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A.M. QATTAN FOUNDATION

(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE FOUNDATION, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2024

Trustees	Omar Abdul Muhsen Al-Qattan, Chair (resigned as Chair 31 March 2024) Professor Najwa Al-Qattan, Chair (as of 1 April 2024) Dr Walid Gharaibeh (appointed 25 March 2025) Dr Suhad Bishara (appointed 26 March 2025) Dr Raef Zreik (resigned 5 December 2024) Professor Khaled Fahmy Dr Mezna Qato, Secretary Dr Hani Nigim Dr Munir Kamel Fakher Eldin Dr Rabab Mohamad Tamis Mr Yacoub Jamal Yousef, Treasurer Ms Leenah Al-Qattan (appointed 1 April 2024)
Company registered number	02171893
Charity registered number	1029450
Registered office	Tower House 226 Cromwell Road London SW5 0SW
Director General	Fida Touma - Ramallah
Independent auditors	MHA Chartered Accountants and Statutory Auditor 6th Floor 2 London Wall Place London, United Kingdom EC2Y 5AU
Bankers	EuropeArab Bank 73 Brook Street Mayfair London W1K 4HX Barclays Bank Level 12 1 Churchill Place London E14 5HP
Solicitors	Thomas Eggar 75/76 Shoe Lane London EC31 3JB

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees present their annual report together with the audited financial statements for the year ended 31 December 2024. The Trustees confirm that the Annual Report and Financial Statements of the Charity comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102).

FOREWORD

In 2024, the A.M. Qattan Foundation (AMQF) operated under extraordinary circumstances, navigating sustained pressures across all areas of its work. Despite these challenges, we remained committed to our mission, continuing to support cultural and educational life with flexibility, care, and determination.

This report outlines the activities, outcomes, and governance developments of the AMQF during the year ending 31 December 2024. It also marks the conclusion of the Charity's 2020–2024 strategic cycle and the beginning of a transition towards a renewed strategic vision for the period ahead.

Over the course of the year, the Charity maintained its core programming and operations across multiple geographies, despite the compounding effects of instability, access restrictions, and increased humanitarian need. The response included emergency adaptations to educational and cultural programmes, increased emphasis on community-based support, and continued investment in long-term institutional development.

Across its programmes, the Charity sustained and, in several cases, expanded its reach. The Culture and Education Programme responded to urgent needs in Palestine—particularly in Gaza—while continuing to support teachers, children, and cultural practitioners. The Charity's presence in Ramallah and in other locations in Palestine facilitated both continuity and adaptation. The Mosaic Rooms in London presented a robust programme of exhibitions and events, while preparing to become an independent institution from AMQF.

In parallel, we undertook a range of internal development efforts. These included the implementation of updated procurement and administrative policies, enhancements to our digital infrastructure and cybersecurity, and continued work on emergency planning and risk management. At the same time, the Charity continued to prioritise staff wellbeing and cross-team coordination, recognising the cumulative impact of working under prolonged crisis conditions.

We have also started work on the Charity's strategic plan for 2026–2030. This process is grounded in learning from the past five years and shaped by input from staff, partners, and working groups. The plan aims to build resilience, reinforce our values, and strengthen our institutional capacity across all areas of work. However, it will undoubtedly be affected by the ongoing war on Gaza and the profound insecurity in the Occupied West Bank.

As part of the Foundation's strategic planning for long-term impact and sustainability, the Trustees approved the spin-out of The Mosaic Rooms (TMR) into an independent UK charity, to be known as The Mosaic Rooms (previously Orange Tree Trust). Following fifteen years of successful operation as a project of the AMQF, TMR is expected to formally transfer to its new legal and operational structure around 1 July 2025. The new charity has an independent and dedicated board of trustees with expertise relevant to TMR's artistic and cultural mission. The transition is designed to enhance TMR's operational independence, its governance, and its ability to expand its work within broader charitable purposes. The Foundation will remain as a member of the new charity. The transfer includes all relevant assets and liabilities, and the new entity has completed the onboarding of its full board of Trustees.

In 2024, the composition of the Board of Trustees underwent several changes following decisions made at the Board's December 2023 meeting. Leenah Al-Qattan was approved as a new Trustee in December 2023 and formally joined the Board in April 2024. At the same meeting, Omar Al-Qattan informed the Board of his intention to step down as Chair, effective 1 April 2024, while continuing to serve as a Trustee. The Board expressed its deep appreciation for his exemplary leadership and service. Professor Najwa Al-Qattan was elected as the new Chair of the Board, effective from the same date. At the December 2024 meeting, the Board acknowledged the completion of Raef Zreik's term as Trustee, following a review by the Nominations Committee. The Board extended its sincere thanks to Dr Zreik for his valuable contributions and dedicated service during his tenure. At the same meeting, Suhad Bishara and Walid Gharaibeh were approved as new Trustees. Both formally joined the Board in March 2025.

We extend our sincere thanks to all staff, partners, collaborators, and supporters for their continued commitment during an extremely demanding year. The work outlined in this report would not have been possible without their collective effort and shared sense of purpose.

As we report on this past year, we do so with sorrow but also with deep conviction. The A. M. Qattan Foundation remains committed to advancing a free, just, and pluralistic society where culture and education remain safe and free sites of hope and imagination, even in the bleakest of times.

STRATEGIC REPORT

OBJECTIVES AND ACTIVITIES

Objectives

The Charity works in the fields of culture and education in Palestine, and within the Arab region and the UK. Its mission is to support individuals and institutions in the fields of culture and education, with a particular focus on children, teachers, and young artists. The Charity aims to foster a free, dynamic, and pluralistic society that is rooted in democratic and humanistic values and driven by creativity and critical thinking.

In 2024, in line with its charitable objectives, AMQF continued to design and deliver cultural and educational programmes that respond directly to the lived realities of Palestinians. This year posed extraordinary challenges due to the ongoing war on Gaza, unprecedented levels of displacement, destruction of infrastructure, and widespread psychological and economic trauma. In this context, the Charity's work took on acute relevance, as culture and education became essential tools of survival, resilience, and social cohesion.

AMQF's programmes included emergency cultural and educational activities, support to artists, educators, and institutions, and sustained work with teachers, children, and cultural practitioners in Gaza and the West Bank. These activities served to protect the cultural and educational life of communities under siege, to provide vital psychosocial support, and to reinforce networks of mutual care and knowledge-sharing at the local and international levels.

Activities - Overview

The activities of the Charity continued to focus on 1) arts and culture through financial support, training, commissioning of works, partnerships, and public events; 2) education through teacher empowerment and training; and 3) community and school engagement and working with children at varying levels through a variety of non-curricular educational and cultural activities.

These activities fall under three programmes: Culture & Education; the Public Programme; and The Mosaic Rooms.

Other activities that underpin the Charity's internal (and indirectly external) environment and sustainability are its support functions i.e. Administration; Finance; Communications & Development.

AMQF continued to operate from two of its three cultural hubs: The Mosaic Rooms gallery and bookshop in London and the Qattan Cultural Centre in Ramallah, while the Qattan Cultural Centre in Gaza (formerly known as the Qattan Child Centre) remained closed throughout 2024 due to the Israeli war on Gaza.

Detailed Activities, Achievements, and Performance

1 CULTURE AND EDUCATION PROGRAMME (CEP):

Despite the deep shock that struck the cultural and educational sectors caused by the ongoing Israeli war on Gaza, and the unprecedented humanitarian devastation it brought, the Culture and Education Programme managed to continue its work. This was made possible through strategic adaptation of tools and interventions, especially in Gaza, and a deliberate shift of focus to supporting the cultural and educational fields in crisis response mode. Core interventions were maintained, while others were developed to respond to the extraordinary circumstances and the immediate needs of artists, teachers, and communities at large.

1.1 Education Unit (EU)

In 2024, the Education Unit operated under the theme “Education Under Threat,” focusing its efforts on enabling teachers in Gaza to lead educational and psychosocial initiatives in response to the war and the collapse of the formal education system.

Thanks to additional support from the Drosos Foundation, 65 teacher-led initiatives were supported in Khan Younis and Deir al-Balah in Gaza. These reached more than 4,600 children (3,130 girls and 1,470 boys) and involved 56 additional volunteer facilitators. Weekly coordination meetings and training sessions were held by members of the Gaza Teachers Forum, which served as the main support and advisory body. The sessions focused on psychosocial resilience, drama, storytelling, music, and visual arts. In parallel, the Save the Children-funded Early Childhood Education project enabled the establishment of 10 temporary learning spaces for 600 children aged 4–6, operated by 40 trained teachers.

Owing to the success of these efforts, new proposals were developed and accepted: one by Drosos for the year 2025 with a budget of $150,000, and another by Save the Children through the “Education Cannot Wait” global fund, with a budget of $900,000.

In the West Bank, work continued with public school teachers through Teacher Forums *in situ*. These focused on designing and implementing community-driven education initiatives involving families and students, and on testing “popular education” models. Activities included summer camps (e.g., in Nablus), safe learning spaces, early childhood workshops, and STEAM-focused educational clubs.

The unit also graduated 156 teachers and 14 supervisors from its three-year training cycle (Creative Child, Bright Future), which concluded in 2024. Participants completed 114 hours of training for teachers and 36 hours for supervisors. Focus areas included:

- Early Childhood Education
- Drama in Education
- Project-Based Learning
- STEAM Education
- Popular education and community engagement

Three new teaching guides were developed:

1. Drama in Education: *"Exploring and Learning through Drama"*
2. Early Childhood Education: *"Creative Imaginations – Teacher's Guide: The Mantle of the Expert Approach"*
3. STEAM: *"Supporting Learning through STEAM"* (in Arabic and English)

A narrative-based research group was formed, which published findings on the impact of COVID-19, teacher strikes, and the war on education in Palestine. Another external study measured improvements in 21st-century skills and critical thinking among students and confirmed the programme's significant educational impact. Based on recommendations, training for new teachers and graduates was extended in partnership with local community centres in Bethlehem and Nablus.

The FabLab continued its activities both in Ramallah and in four public schools across Jenin, Bethlehem, Hebron, and Tubas. Workshops in design thinking, environmental science, and creative coding were implemented for 80 students and eight teachers. Each school hosted a summer camp and an exhibition showcasing environmentally themed technological innovations.

Additional activities included:

- Joint events with early childhood educators from Gaza and the West Bank
- A new collaboration with Seenaryo Foundation on learning through music and play
- Participation in the development of a national STEAM Education Charter
- Active involvement in education policy dialogues and public discussions on the future of education in Gaza and Palestine at large

1.2 Grants and Capacities Support Unit (GCSU)

The GCSU continued to serve as a key institutional mechanism to support artists, cultural practitioners, and institutions - especially during the crisis in Gaza. The unit operated on two fronts in 2024: immediate emergency response and long-term strategic planning.

Emergency Support to Gaza Artists:

From November 2023 to June 2024, AMQF provided $179,000 in emergency grants to 356 artists and writers in Gaza. These grants were co-funded by the Charity (66%) and by individual and institutional donors (34%).

Open Call for Cultural and Educational Initiatives in Gaza:

An open call launched in July 2024 received 242 applications. Following two rounds of evaluation, 76 initiatives were supported with a total budget of $203,000. The selected projects covered drama, film, creative writing, music, and psychosocial support.

Data Collection for Cultural Sector in Gaza:

In early 2024, AMQF launched a mapping and documentation project of cultural organisations in Gaza. Data on 59 organisations (resources, needs, damages) was collected to support future recovery efforts. The effort is expected to expand to other regions in Palestine.

Strategic Partnerships and Solidarity Funds:

AMQF began laying the groundwork for a Palestinian Cultural Solidarity Fund with Al-Mawred Al-Thaqafi and AFAC (Lebanon), although the military escalation in Lebanon delayed further steps.

Ongoing Grant Schemes and Residencies:

- 15 projects supported under the Herakat fund (2023 cycle); 13 were completed, one extended to mid-2025, and one cancelled.
- The Takatof fund for organisations concluded with eight grants fully implemented ($174,000).
- Four additional special grants were made to support theatre productions, operational costs, and film projects.

Artistic Residencies:

- Two artists completed their 2023 residencies in France and Italy.
- Four new residencies were granted in 2024.
- Six artists and one collective were hosted in the visual arts studio in Ramallah, and four performing arts groups in the performing arts studio.

Public Outputs:

- 543 public events were organised (296 in Gaza, 217 in the West Bank).
- 85 new cultural products were created.
- 22,800+ people attended events.
- 304 individuals and 11 institutions directly benefited.

Publications and Partnerships:

- Finalisation of five first-book manuscripts under the First Book Grant. Al-Ahlia Publishing House were commissioned to publish these.
- Four theatre texts translated into English.
- Closure of the CASE project (2020–2024), co-funded by Swiss Development Cooperation (SDC).

2 THE PUBLIC PROGRAMME (PP)

The Public Programme delivers events and activities by curating, commissioning, and managing cultural offerings at the Charity's Cultural Centres and by engaging communities across Palestine. It operates through three units:

1. Curatorial Unit
2. Community Engagement Unit
3. Libraries Unit

The first two work together while the latter operates independently.

2.1 Curatorial Unit (CU)

In 2024, the work of the Curatorial Unit was marked by two distinct but interrelated priorities: responding to the war in Gaza and maintaining cultural engagement through public exhibitions and artistic practices.

The Unit organised the exhibition **Gaza – A Moment of Transformation**, developed in partnership with a wide network of Palestinian and international artists. The exhibition, which opened in March 2024, featured works by 119 artists and collectives from Gaza, the West Bank, the 1948 territories, the diaspora, and other international solidarities. The exhibition showcased 162 artworks, including installations, video art, painting, photography, and text-based works. In a departure from conventional selection models, the works were reviewed by two separate committees – a selection committee and a commentary committee – who jointly agreed to present all submissions to allow for open dialogue and reflection. Proceeds from artwork sales (at least 30% of each sale) were allocated to support the cultural sector in Gaza, raising nearly $6,000.

The exhibition was accompanied by a series of five public discussions between participating artists of different generations and geographies. The sessions were documented by researcher Yasmeen Qa'dan, as part of preparations for a collective statement on the evolving identity of Palestinian art in times of war and upheaval.

Another major curatorial project in 2024 was **"The Woven Lineage"**, a visual arts and archival exhibition developed in collaboration with Inash Al-Usra Charitable Society. The exhibition offered a critical reading of the Association's legacy through the lens of the life and work of its founder, Samiha Khalil. Researchers including Salim Tamari, Rima Hammami, and Islah Jad were part of the exhibition's curatorial committee. A group of emerging artists—Abdullah Ma'tan, Maysa Duw, Maya Khalidi, and Rizq Ibrahim—produced new works following extensive research and interviews conducted at the Society's archives.

The exhibition included a parallel programme of talks, workshops, and storytelling sessions hosted in cooperation with Inash Al-Usra and the Leila Miqdadi al-Qattan Library at the Cultural Centre in Ramallah. Activities included panel discussions, a storytelling session for children, musical performances, and community memory workshops with former staff and friends of the Soceity. The exhibition attracted strong community engagement, with around 300 attendees across different events. A catalogue titled *"The Woven Lineage"* was also produced, and 100 copies were donated to Inash Al-Usra.

The Unit also collaborated with ANAMED (the Koç University Research Centre for Anatolian Civilizations) in Istanbul on a new iteration of our exhibition, Palestine from Above. Materials, including archival prints, photo slides, Ottoman albums, and digital assets were lent for the show.

2.2 Community Engagement Unit (CEU)

In 2024, the CEU focussed with added urgency on the need for free public cultural spaces as sites for engagement and debate. The Unit collaborated with artist and activist networks across cities and refugee camps in the West Bank to deliver joint programming and deepen relationships with local communities.

The **Alternative Pedagogies Project**, developed in collaboration with artist collectives in Hebron (*Mandloun*) and Bethlehem (*Marsam 301*), brought together artists, academics, and curators to design public art interventions. Participants—including Abaher al-Saqqa, Alaa Younis, Khaled 'Auda Allah, and Yazid Anani—supported artistic research on the relationship between pedagogy and resistance to occupation. The project culminated in a series of events by seven young artists and public art events held in December 2024.

The CEU also led AMQF's involvement in the **Let's Reclaim the Commons** regional project, in collaboration with Al-Mawred Al-Thaqafi and others. Activities included a study day on cultural commons and solidarity, held in Ramallah in March, which brought together over 60 participants and featured Palestinian and international speakers.

The **Masahat Open Call** continued to offer free cultural space to artists and cultural groups at the Cultural Centre in Ramallah. In 2024, 20 public events were hosted there, ranging from music and dance performances to exhibitions and book talks. These events were attended by over 2,660 individuals and highlighted the importance of institutional support for artists during crises.

2.3 Libraries Unit

The Leila Miqdadi Al-Qattan Library remained a very busy cultural hub in 2024. The library adapted its activities to reflect on the horrors of the Gaza War through curated displays and public programming.

Highlights included:

- A curated display on genocide and global struggles for justice, developed with artist Hafiz Omar.
- A temporary display documenting the forced displacement of a Gazan family in partnership with Visualizing Palestine.
- Continued enrichment of the Library's Arabic-language collections, including new acquisitions in early childhood and educational theory (728 new books).
- Addition of a dedicated collection on Inash Al-Usra's legacy to support research related to *The Woven Lineage* exhibition.

The library also maintained its children's programming. In 2024, **562** children and their families participated in **15 storytelling sessions and cultural activities**, some of which were delivered in collaboration with FilmLab and the AMQF Education Unit. Reading sessions were developed in partnership with Palestine Writing Workshop and Bayt Yalit. A special workshop on "imaginative creatures" targeted older children and was well received.

The library continued to be a gathering place for diverse groups. Through targeted outreach, new community groups were formed, including the "Layla Reading Circle," an Arabic book club for retirees, and a family games group. An active WhatsApp group was also formed to maintain ongoing dialogue and coordination among users.

3 AL-QATTAN CULTURAL CENTRE-GAZA

As highlighted in the introduction, the war on Gaza brought devastating consequences for the Gaza Cultural Centre and its community. Although programmatic activities continued in 2023 until the end of September, the Centre was forced to cease operations due to the outbreak of war. In 2024, the Centre could not resume operations at its physical premises due to security risks, staff displacement, and damages. Nevertheless, the team, despite profound challenges, restructured its interventions to deliver cultural, psychosocial, and educational support to displaced communities, particularly children and women, across Gaza's five governorates.

An exact assessment of the damage to the Centre until the ceasefire on 19 January 2025 was still pending due to restricted access. After 19 January 2025 and up to 18 March 2025, the majority of staff relocated to Gaza city from their areas of displacement and were able to visit the centre and assess damages after the United Nations Mine Action Service (UNMAS) gave clearance for them to enter. Some maintenance was undertaken during that period, and the Charity was planning to resume activities for children as long as the ceasefire held; nonetheless all plans stopped as the ceasefire collapsed.

By end of 2024, staff members and their families remained displaced, and the Charity mourned the loss of two staff members: Hamed Khalidi, killed by the Israeli army in December 2023, and Iman Shaheen, who passed away in May 2024 due to the collapse of Gaza's healthcare system.

Nonetheless, the 2024 programme focused on three overarching goals:

- Supporting cultural and community resilience through art and creative expression.
- Providing psychosocial support to children and caregivers through cultural interventions.
- Sustaining Gaza-based cultural practitioners by creating emergency employment opportunities.

Despite the war, the Centre delivered 881 cultural activities in shelters, displacement camps, and community spaces, reaching over 34,000 people (65% of whom were female). Activities included performing and visual arts, writing, storytelling, science-based interventions, library outreach, psychosocial support, and play-based programming.

3.1 Child Creativity Unit and Emergency Cultural Programme

Due to the closure of the Centre's premises, the Child Creativity Unit's work was adapted into an emergency cultural programme delivered in displacement sites, temporary classrooms, and shelters. The programme's primary goals included preserving cultural identity, offering psychosocial first aid, and supporting community cohesion in the face of mass trauma.

Activities were delivered by 27 facilitators, artists, and educators, including several displaced staff members who resumed work within their new communities. The team designed age-appropriate, trauma-informed content and facilitated engagement with children between the ages of 3 and 15. Notably, 59% of all activities (i.e. 518) took place in displacement camps, 205 of which in official shelters, and additional interventions in temporary learning spaces and civil society centres.

Facilitators implemented sessions in creative writing, storytelling, visual arts, Arabic calligraphy, performing arts, audiovisual production, and community-based science activities tailored to the crisis (such as public hygiene awareness and water conservation). Traditional games and physical play comprised 35% of all sessions, demonstrating their value in providing emotional release and stability. The library's educational resources were mobilised in new ways to reach children with limited access to formal schooling.

Staff leveraged community-based networks, such as WhatsApp groups with parents, to coordinate activities and share updates. Initiatives like the "Dardashat" forum—an informal group supporting mothers—helped sustain community bonds and address collective emotional needs.

3.2 Community Engagement and Cultural Worker Support

The Centre actively contracted displaced artists and cultural workers, offering them flexible, paid engagements to lead sessions across multiple locations. Emergency contracting procedures ensured accountability while allowing responsiveness to the volatile situation.

In total, 20 artists and facilitators were engaged, reaching thousands of children and adults through creative programming. This approach helped mitigate the economic collapse many artists faced and underscored the Centre's role in cultural stewardship even under siege.

3.3 Operational Realities and Centre Infrastructure

The Centre's infrastructure sustained multiple damage, including gunfire, looting, and seizure of critical equipment. The mobile library bus was stolen in June 2024. Power generators and fuel tanks were forcibly removed in December by unknown armed groups. Additionally, partner sites such as the Maghazi Centre - once a child-friendly space supported by AMQF - were destroyed in airstrikes.

Despite these losses, the programme team continued its work from rented halls and ad hoc spaces, including a shelter secured in Rafah to house displaced staff and their families. The programme also operated in makeshift venues in Khan Younis, Deir al-Balah, and other locations as security conditions allowed.

The human toll was immense. In addition to the loss of staff, over 30 relatives of staff members were killed, and many were injured or displaced. Several team members suffered significant personal tragedies but remained committed to the programme's goals. The Charity provided emergency support, mental health referrals, and internal solidarity mechanisms wherever possible.

4 THE MOSAIC ROOMS (MR)

In 2024, The Mosaic Rooms (MR) continued to deliver an ambitious programme of exhibitions, public events and creative learning, despite entering a major organisational transition. This year marked a turning point in MR's journey toward becoming an independent UK-registered charity, with detailed planning for a new legal structure, governance model, and spatial redevelopment of its premises. A refurbishment and redevelopment period began in July 2024, with reopening scheduled for late 2025.

Throughout the first half of the year, MR presented a wide-ranging and critically engaged visual arts programme. Exhibitions included *In the Shade of the Sun*, showcasing new commissions by emerging Palestinian artists, *Translation as Hospitality* by The School of Mutants, and *Performing Colonial Toxicity*, an extensive archival survey by Samia Henni on France's nuclear testing in Algeria. MR also supported touring iterations of its exhibitions in the UK and Slovenia, including the collaborative show *Constellations of Multiple Wishes*, presented at MG+MSUM in Ljubljana to an audience of 10,000.

The public programme remained robust, offering talks, artist-led workshops, performances, and multidisciplinary collaborations. Highlights included *War-Torn Ecologies: Resistant Worlds*, a three-day programme exploring themes of conflict, ecology and resistance, and the sold-out Edward W. Said London Lecture delivered by Raji Sourani. MR also hosted a solidarity exhibition for Gaza curated by the AZL Collective and further developed its Mujaawarah strand with participatory gatherings exploring collective practices and care.

The Creative Learning programme grew significantly, offering a wide array of initiatives for families, young people and school groups. Projects included *Play Lab: Water Binds Us*, a sensory play installation inspired by Mahmoud Darwish; the expansion of the *Young Collective* to include young people from the Global Majority; and continued collaborations with local secondary schools on arts-based learning. Consultation and co-design efforts began in earnest for a new permanent learning space, to open in 2025.

MR's physical and digital reach remained strong. Over 2,600 people attended in-person events, with an additional 23,000 digital listeners engaging with online broadcasts. The bookshop generated nearly £60,000 in income—up 66% from 2023—and a new £5 ticket donation model was introduced. MR also launched its first Friends scheme and grew its Instagram following by over 25%.

A successful project grant from Arts Council England supported Samia Henni's exhibition and programme, while a major collaborative project with the Beirut Art Center was awarded the Anhar Grant by Art Jameel x British Council, with programme activities to continue into 2025.

Despite the demands of transition, The Mosaic Rooms remained deeply committed to inclusive practice, cultural solidarity, and experimentation. With a new brand, website, creative learning space and charitable structure due in 2025, MR is poised to emerge stronger and better equipped to serve artists and communities in London and internationally.

5 COMMUNICATIONS & DEVELOPMENT

In 2024, we focused on consolidating our emergency publishing strategy in response to the war on Gaza, adapting our visual language, editorial tone, and content approach accordingly. Despite restrictive Meta policies that limited the reach of content related to Palestine, the team maintained a consistent presence across digital platforms and prioritised content from Gaza, while also covering the Charity's work in Ramallah, Aida Camp, Askar Camp, and beyond.

We strengthened internal workflows and audience engagement, including the launch of a public survey completed by over 100 individuals, and a WhatsApp group dedicated to the Leila Miqdadi Al-Qattan Library. We also expanded media coverage for major exhibitions and educational projects, and produced several new multimedia outputs, including video, podcast, and print.

Key Palestine highlights included:

- Launch of the 2024 Qattan Podcast, with five episodes published and strong engagement on YouTube and Facebook (including over 33,000 views on a single video clip).
- Production and distribution of four quarterly newsletters, reaching over 6,000 subscribers per issue.
- Full media support for projects such as STEAM Palestine House, *Gaza – A Moment of Transformation*, *Woven Lineage*, and workshops led by the Education Unit.
- Continued content production from Gaza, including creative writing by children and mothers, visual artworks by young artists, and video documentation of education projects with Save the Children.
- Ten introductory tours were conducted at the Cultural Centre in Ramallah, including a new collaboration with Al-Tira College to engage students in our activities.

While content output remained high, the year also brought significant challenges. These included coordination difficulties with podcast guests, technical limitations in our production capacities, restricted mobility across the West Bank, poor-quality materials received from Gaza due to unstable infrastructure, and the postponement of our new visual identity implementation developed in 2023.

2024 Social Media Growth:

Platform	2023 Followers	2024 Followers	Increase
Facebook	100,147	102,897	+2,750 (+2.75%)
Instagram	24,713	29,740	+5,027 (+20.35%)
LinkedIn	4,704	5,092	+388 (+8.25%)

Video and reel production reached a total of **135**, with over **300 posts** shared across all platforms.

On the other hand, the Mosaic Rooms continued to expand its public reach and deepen audience engagement. **Digital engagement** remained robust across platforms. Instagram followers increased by 26% (from 19.3k to 24,396), while newsletter subscriptions rose slightly to 10,272 with a healthy open rate of 45%. Soundcloud listens rose by 58%, and Vimeo content drew over 600 hours of viewing time, reflecting continued interest in talks and cultural content. Website sessions held steady at 39,000, with 97% being new users. Facebook and Twitter saw minor declines, in line with wider trends in social media usage.

Media coverage of exhibitions and events remained strong. Highlights included features in *The Art Newspaper*, *Canvas Magazine*, *Art Monthly*, *Selections Magazine*, *Markaz*, *The Guardian*, and *The New Arab*. The 2024 Edward W. Said London Lecture, delivered by Raji Sourani, also received widespread attention and was broadcast to over 23,000 online listeners.

Our resource development work included follow up on four co-funding agreements which made up 9% of the Charity's programmatic expenses in Palestine. Our co-funding partners were Save the Children International, Drosos and, ENABEL.

The Mosaic Rooms in London received support from three organisations: Arts Council England (ACE), Art Jameel x British Council (Anhar Grant), and Chelsea College of Arts, University of the Arts London (UAL).

6 ADMINISTRATIVE REVIEWS

In 2024, administrative work across the Charity remained largely stable, despite major challenges resulting from the war on Gaza. Strategic planning processes, procurement systems, emergency protocols, and HR systems continued to evolve and adapt to internal needs and external pressures.

Strategic Development and Organisational Culture

Building on the strategic thinking retreat held in Amman in January 2023, the Charity launched a series of workshops aimed at identifying transitional priorities ahead of the next five-year strategic plan. The first workshop, held in June 2024 and facilitated by consultant Moukhtar Kocache, brought together Trustees, senior staff and employees to examine transitional priorities and emergency planning. It also included a session with organisational psychologist Fathi Fleifel to deepen collective understanding of the Charity's internal culture and dynamics.

This led to the formation of internal working groups which met during the second half of the year, using a tool developed in collaboration with Kocache to explore institutional priorities in detail. The findings of these groups were later presented at a staff-wide meeting and will feed into the main strategic planning workshop in April 2025.

Procurement and Administrative Systems

In 2024, the Procurement Unit finalised the implementation of a unified procurement plan for the Ramallah office, including the institutionalisation of a system of framework agreements with suppliers for recurring services (stationery, accommodation, translation, auditing, design, catering, etc.). In Gaza, despite emergency conditions, several contracts were issued to support housing for staff and deliver cultural activities in displacement areas.

The updated Procurement Policy was finalised and approved by the Board of Trustees (BoT) in December 2024. Awareness sessions on the policy were held in February 2025. In parallel, a new mechanism for documenting and monitoring incidents was developed and three accidents were recorded during the year, one of which was covered by the insurance provider. A comprehensive inventory and categorisation of items stored in the Charity's art collection depot, in Ramallah, was completed, and an asset register update was completed.

Emergency Planning and Risk Mitigation

As part of efforts to strengthen institutional readiness, two first-aid training sessions were delivered to Ramallah staff. Further development of the Charity's emergency preparedness plan has been identified as a top priority for 2025, and in March 2025 work started on developing the emergency response plan for the West Bank.

The Charity also updated and reactivated its complaints and suggestions mechanism, which now includes a dedicated phone line and an online form. During 2024, 21 complaints and suggestions were received, resulting in improvements to IT security, the relocation of the children's room, and a staff-wide awareness session on safeguarding policies. A specialised training on child safeguarding was delivered in March 2025, with a follow-up session planned for May 2025. Notably, none of the complaints or incidents reported during this period related to safeguarding or child protection; they were concerned with issues such as noise, movement, services, maintenance, etc.

Staffing and Human Resources

As of 31 December 2024, the Charity had 59 full-time employees in Palestine; while at the Mosaic Rooms the Charity had 8 staff members.

During the year, the HR platform was upgraded, allowing employees to access HR services via mobile application. Planning began to digitise recruitment processes, and an initial review session was held to assess gaps in workflow integration.

A psychosocial support session and a safeguarding awareness workshop were delivered to staff in Ramallah as part of the Charity's ongoing efforts to improve workplace culture.

Information Technology

Following the departure of the former Director of IT, a transitional contract was signed with Inet, a company previously involved in the infrastructure upgrade for the Charity in Palestine. Their role in 2024 focused on securing systems, updating digital credentials, improving backup procedures, and upgrading servers and website. Additionally, the unit supported the gradual operational independence of The Mosaic Rooms, contributed to procurement and budgeting, and began piloting a digital asset and support request management system.

A revised structure is being piloted for the IT Unit, combining internal operational oversight with outsourced strategic functions. Recruitment for an internal supervisor is underway.

Facilities and Infrastructure

A number of infrastructure developments were completed in 2024, including the rehabilitation of the design and engineering workshop (formerly the Science Studio) in the main building. This included all mechanical, electrical, and structural works and machinery testing. A call for proposals to operate the workshop is scheduled for 2025.

The Charity also maintained lease agreements for facilities in its office at its property in Al-Masyoun with the Barenboim-Said and the Mariam Foundations and completed a new leasing agreement for the gym space and restaurant. A key milestone was achieved with the official certification of the Charity's headquarters and Cultural Centre in Ramallah as a "Platinum-Level Green Building" by the Palestinian Green Building Council.

AMQF hosted 189 events in its Cultural Centre during 2024, of which 156 were internal and 33 external. A total of 48 planned events were cancelled due to the war on Gaza.

In 2024, income from leasing and venue and equipment hire was as follows:

- Equipment rental: $857
- Facilities rental: $154,445, of which $135,205 was from property lease, and $19,240 from venue hire.

FUNDRAISING STANDARDS

The Charity had an in-house Resource Development (RD) Manager position at its Ramallah headquarters responsible for fundraising but currently the position is vacant, and an external consultant has been contracted to provide the needed support. In the UK, the Mosaic Rooms' Director manages fundraising. Both follow the fundraising policy approved by the Board of Trustees, which states that external funding should not exceed 40% of the annual budget and that the Charity should always play the lead in the design and implementation of its projects. In addition, no conditions should be attached to external funding that contradict the Charity's core mission. The Charity approaches donors to extend and expand its programmes' operations by co-funding selected projects and programmes.

The Charity does not solicit funding from the public nor from individuals except in very rare cases pre-approved by the Trustees. No complaints were received from members of the public about the Charity's fundraising activities.

7 FINANCIAL REVIEWS

Incoming resources in the 12 months to December 2024 were £4,769,634 which was higher than £2,393,069 in the 12 months to December 2023. The main sources of funding for the Charity's core programme and administrative expenses were the Al-Qattan Charitable Trust, Jersey, Omar Al-Qattan, Najwa Al-Qattan and Leenah Al-Qattan.

The heirs of the late Leila Al-Qattan, namely her children Najwa, Leenah, Hani and Omar Al-Qattan formally bequeathed her house in Amman, Jordan to the Charity through the Jordanian Sharia courts after her death on January 27, 2015, and after the passing of her late husband on December 4, 2017. However, foreign entities cannot legally own real estate in Jordan except through the establishment of a non-operating foreign company (in this case, a branch of the UK Charity), a convoluted process requiring the approval of the Ministry of the Interior, which took until 2021 to complete. Moreover, as Jordanian Real Property Law does not allow the Charity to rent nor sell the property for the first six years after its registration (except for its use as a residency or office of the Charity's official representative in Jordan), the Trustees have opted to recognize the house as a tangible asset. The Charity is able to appeal to the Jordanian authorities to reduce this period once it has received a serious purchase offer from a third party, which it has done and is awaiting the Jordan Authorities' response.

In the first quarter of 2025, the Charity completed the sale of its investment property, the Academy Gardens apartment in Kensington, following Trustee approval of a favourable offer. In anticipation of the sale, the property was reclassified as a current asset in the 2024 financial statements.

Total expenditure in 2024 was £4,957,072 which has decreased from £8,282,679 in the previous period. The percentage of total expenditure vs. the approved budget for this year was 87%.

Overall, the Charity reported a deficit for the year of £272,315 (2023 - net deficit of £7,053,824). The reported deficit for the year primarily resulted from the net impact of non-cash items, including depreciation charges, foreign exchange movements, and net losses on investments.

At the end of the fiscal year, the balance of the provident fund for employees in Palestine was £900,101 while the severance fund balance for employees in Palestine was £1,185,776.

The funds the Charity carried forward on 31 December 2024 were £39,446,366 of which £24,902,329 were held as restricted funds and £14,544,037 as unrestricted funds.

Reserves Policy

The Trustees have reviewed the Charity's needs for reserves in line with the guidance issued by the Charity Commission.

The Trustees believe that a prudent level of reserves would be in the region of £3,400,000. This would enable the Charity to have the financial resources to meet employees' salaries and basic running costs for twelve months.

The Al-Qattan Charitable Trust in Jersey has been the Charity's largest donor to date, over a period of more than twenty-five years. The Al-Qattan Charitable Trust was set up with a mandate to support the Charity's core programmes and running expenses, among other charitable goals. The Charity's Trustees feel confident of the short and medium-term security of this funding source. However, they also regard the emergency provisions outlined above as necessary to cover any suspension of the Al-Qattan Charitable Trust's funding for reasons beyond their control.

At the year's end the free reserves of the Charity (as defined by unrestricted funds not held as fixed assets) was £8,835,328 which is £5,435,328 above the level set by this policy. The higher reserves position is primarily due to post balance sheet events: specifically, the liquidation of a portion of the Charity's investment portfolio with Sarasin & Partners LLP and the sale of the Academy Gardens property in early 2025 (refer to Note 28 of the financial statements for more details). As a result, the assets were transferred from fixed assets to current assets, thus leading to a higher free reserves balance. Both actions were approved by the Board to strengthen the liquidity and support operational needs and future investment planning.

The Trustees intend to reinvest the surplus funds in line with the Charity's investment policy, which prioritises capital preservation while generating income to support the Charity's objectives. Pending the identification of a suitable opportunity, the funds are held in an interest-bearing account to ensure prudent stewardship. The Trustees will continue to monitor the reserves' position regularly and will review the reserves policy as part of the budget-setting process and the planned new strategic plan.

Investment Policy

In August 2021, the Charity contracted Sarasin & Partners as its investment managers and transferred $2.5 million for a Strategic Portfolio. The Charity's investment policy is the preservation of capital against inflation while pursuing conservative to very conservative strategies with an allocation of a maximum of 40% in global bonds and a maximum of 60% in global equities.

The Charity may request a semi-annual £50,000 disbursement from investment income, subject to approval by the Investment Committee. No such request was made in 2024 due to underperformance. In early 2025, however, the Trustees approved the liquidation of £320,000 to support operational needs in the UK.

While the target return is 3% per annum above US CPI over a rolling five-year period, the portfolio returned to 11.50% in 2024 and 15.6% in 2023. The performance in Q1 2025 has shown a modest decline of -1.2%, underperforming the portfolio's benchmark, which posted a positive return of 0.2%. This shortfall was partly driven by market volatility and U.S. tariff concerns.

The Charity does not plan to change its investment managers or portfolio in the foreseeable future, as it considers this investment as long-term and is aware of the current fluctuations and risks in global markets.

Regarding its other assets, the Charity continues to seek to sell its property in Amman which it cannot rent (for legal reasons as outlined above) and which is thus not generating income. Once this is achieved, it will pursue similar conservative investment strategies that can preserve capital and generate income of 2 to 3% above US CPI.

Proceeds from the Academy Gardens sale will also be reinvested following this strategy, pending the identification of a suitable opportunity.

Principal risks and uncertainties

The Charity's principal risks identified in 2024 were mainly:

- Political volatility in areas of operation: The occupied Palestinian territory (oPT) continues to be a highly volatile region. Political and military developments pose serious risks to the Charity's operations, staff safety, and physical assets. In 2023, the war on Gaza escalated these risks significantly. The Charity recorded an impairment loss of USD 309,713 due to asset damage and suspension of activities at the Gaza Centre. The situation in Gaza remains unstable and unpredictable. As of the end of 2024, access to Gaza City is still uncertain, and most of the staff remain displaced. The Charity continues to monitor developments and assess the financial and operational implications as they evolve.
- Human resources in Gaza: Nearly all Gaza-based staff have lost their homes and have been forcibly displaced to the southern part of the Strip. Tragically, one staff member was killed in December 2023 and another died in May 2024. Five other employees have since left Gaza. Re-establishing operations in Gaza under such conditions remains a significant challenge. Although a brief ceasefire in early 2025 offered a glimmer of hope, it collapsed shortly thereafter, and the situation remains highly unstable, preventing the resumption of consistent programming.
- Operational constraints in the West Bank: The spillover of violence into the West Bank during 2024 created major mobility restrictions, disrupted programme implementation, and increased the need for flexibility, particularly in education-focused interventions. Unpredictable closures and checkpoints have limited access to communities and beneficiaries, requiring ongoing scenario planning and operational adjustments.
- Challenges in staff recruitment and retention: Recruiting and retaining highly skilled professionals, especially in specialised areas such as fundraising, monitoring and evaluation (M&E), and communications, remains difficult. These profiles are in high demand across the sector, particularly by international agencies and donors who often offer significantly more competitive compensation packages.
- Increasing compliance and regulatory scrutiny: In light of the war in Gaza and evolving global counter-terrorism regulations, several countries have introduced additional compliance requirements. While the Charity is confident in its internal compliance systems, the growing volume and complexity of these obligations have increased the administrative burden and prolonged timelines for programme delivery and donor reporting.
- Cybersecurity risk: The oPT was subject to multiple cyber-attacks during the reporting period. Although the Charity undertook a penetration test and is addressing vulnerabilities, the risk of digital breaches remains elevated, particularly in a conflict setting.
- Donor confidence and funding volatility: Political sensitivities around Palestine, combined with global economic uncertainties, may influence donor priorities or impose new conditionalities. Even if current donor relationships remain stable, the environment calls for proactive risk monitoring in fundraising strategy.
- Staff wellbeing and institutional resilience: The psychological impact of prolonged conflict and displacement on staff, particularly those in Gaza and the West Bank, presents risks to wellbeing, morale, and long-term organisational resilience. This could have downstream effects on performance, staff retention, and team dynamics.

- Inflation and local economic instability: Increased cost of living in Palestine, supply chain disruptions, and economic downturns may affect budgeting accuracy, procurement timelines, and operational sustainability.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance

The Charity is governed by policies and procedures devised with support from a professional firm of auditors to cover all operations, including internal auditing services provided by Deloitte (up to 2023- the Charity is currently soliciting offers from firms as the Trustees decided that it's time to rotate) , which are then discussed and approved by the BoT, as are a semi-annual and annual narrative and financial reports on all programmes, projects, and management issues. The BoT meets with the senior management committee (SMC) at least twice a year. The SMC is composed of all members of staff at director level and other selected senior staff.

The Charity has a long and successful history of collaboration with other major charities and institutions, including the Drosos Foundation (Switzerland), the Arts Council England, Taawon (previously Welfare Association) in Geneva, the Palestinian Museum, the Swiss Development Cooperation, and many others. Historical and current projects have mainly been co-funding interventions in medium to long-term strategic goals. Our Chair of the Board (active until 31.03.2024) was elected to chair the Palestinian Museum in August 2020. However, he plays no part whatsoever in discussions or decisions relating to joint projects between the two institutions. Since 2022, he was also a member of the Board of Directors of Taawon (Geneva). The Charity provided free office space at its London offices to Welfare Association (UK), Taawon's UK partner organisation until September 2024.

As noted in the Introduction, the composition of the Board of Trustees changed in 2024, following decisions made at the December 2023 and December 2024 meetings. Key developments included the appointment of Professor Najwa Al-Qattan as Chair effective April 2024, succeeding Omar Al-Qattan, who continues to serve as a Trustee. New appointments included Leenah Al-Qattan (April 2024), Suhad Bishara, and Walid Gharaibeh (March 2025). The Board also marked the completion of Dr Raef Zreik's term with appreciation for his service.

The Charity has a risk matrix and risk register that is updated every year.

Directors' indemnity insurance

Directors' indemnity insurance for the benefit of one or more Directors of the Company was in force during the financial period.

The Constitution of the Charity

The Charity is a registered charity and a company limited by guarantee.

The Articles of Association set out the Charity's purposes and its governing structure. They are supported by a Governance Manual which lays out in detail policies and processes related to all governance functions.

Recruitment and Induction of Trustees

The Charity may by ordinary resolution appoint a person who is willing to be a Trustee. Potential candidates are recommended by the Nominations Committee. The selection criteria are focussed on candidates' professional expertise in the Charity's areas of work, as well as other areas such as management, audit, public relations and fundraising. Candidates are then recommended for approval by the Board.

The Chair of the Board is responsible for the induction of new Trustees. An information pack is provided upon appointment, meetings are arranged with relevant members of the staff and the Trustees and any training needed is provided. Newly appointed Trustees must submit a signed Confidentiality Agreement, the Declaration of Interests and a Trustee Eligibility Form.

Remuneration policy

The Board conducts regular research on comparable remuneration packages for all key management posts. All staff (except for the Director General (DG)) are paid according to a salary scale that is reviewed regularly by the Board. The DG's remuneration is negotiated directly with the Chair of the Board.

Public Benefit

We have referred to the guidance in Section 17 of the Charities Act 2011 on Public Benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees, as well as all senior members of staff, are asked to carefully consider how planned activities will contribute to the aims and objectives they have set.

In that regard, the Trustees are satisfied that all activities and the benefits arising from them are strictly in line with the Charity's stated aims; that its activities are solely focussed on children, teachers, artists and cultural practitioners, and members of the general public interested in cultural and educational activities; that all opportunities and benefits are offered on an open, transparent but competitive basis, while ensuring that activities are distributed across geographical, economic and social areas and strata with a specific focus on marginalised or impoverished communities (for example in rural areas, economically disadvantaged communities or refugee camps), without compromising the quality of services provided.

The Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

This report was approved and authorised for issue and signed on its behalf by:

Najwa Al-Qattan
....
Professor Najwa Al-Qattan

Chair, Board of Trustees

Date: 22/07/2025

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2024

The Trustees (who are also the Directors of the Foundation for the purposes of company law) are responsible for preparing the Trustees' Report including the Strategic Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Foundation and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Foundation will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Foundation's transactions and disclose with reasonable accuracy at any time the financial position of the Foundation and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Foundation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the Foundation's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Approved by order of the Members of the Board of Trustees and signed on its behalf by:

Najwa Al-Qattan
....
Professor Najwa Al-Qattan
Chair
Date: 22/07/2025

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF A.M. QATTAN FOUNDATION

Opinion

We have audited the financial statements of A.M. Qattan Foundation (the 'Foundation') for the year ended 31 December 2024 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 charitable company's affairs as at 31 December 2024 and of its incoming resources and application of resources, including its income and expenditure for the year 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 Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. 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 charitable company 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

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the Trustees’ assessment of the entity’s ability to continue to adopt the going concern basis of accounting included critical reviews of budgets and forecasts provided.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF A.M. QATTAN FOUNDATION (CONTINUED)

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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, 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.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report including the Strategic Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report and the Strategic Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report including the Strategic Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities, the Trustees (who are also the Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Obtaining an understanding of the legal and regulatory frameworks that the entity operates in, focusing on those laws and regulations that had a direct effect on the financial statements
- Enquiry of management to identify any instances of known or suspected instances of fraud;
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of management and those charged with governance about any instances of non-compliance with laws and regulations;
- Reviewing the control systems in place and testing the effectiveness of the controls;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness;
- Evaluating the business rationale of significant transactions outside the normal course of business;
- Reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Enquiries made of the component auditors of the Palestine branch.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF A.M. QATTAN FOUNDATION (CONTINUED)

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. This description forms part of our Auditors' Report.

Use of our report

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.

Sudhir Singh FCA (Senior Statutory Auditor)
for and on behalf of
MHA
Statutory Auditor
London, United Kingdom

Date: 12 August 2025

MHA is the trading name of MHA Audit Services LLP, a limited liability partnership in England and Wales (registered number OC455542).

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	*Total funds 2023 £*
Income from:					
Donations, legacies and grants	3	**523,026**	**3,614,938**	**4,137,964**	*1,746,471*
Charitable activities	4	**172,750**	**12,569**	**185,319**	*111,727*
Investments	5	**170,746**	**251,559**	**422,305**	*515,615*
Other income		**-**	**24,046**	**24,046**	*19,256*
Total income		**866,522**	**3,903,112**	**4,769,634**	*2,393,069*
Expenditure on:					
Raising funds	6	**77,776**	**-**	**77,776**	*60,658*
Charitable activities	7,8	**873,142**	**4,459,424**	**5,332,566**	*6,502,528*
(Gain)/ loss on foreign exchange		**-**	**(453,270)**	**(453,270)**	*1,719,493*
Total expenditure		**950,918**	**4,006,154**	**4,957,072**	*8,282,679*
Net gains/(losses) on investments	14	**183,771**	**(268,648)**	**(84,877)**	*(1,164,214)*
Net movement in funds		**99,375**	**(371,690)**	**(272,315)**	*(7,053,824)*
Reconciliation of funds:					
Total funds brought forward		**14,444,662**	**25,274,019**	**39,718,681**	*46,772,505*
Net movement in funds		**99,375**	**(371,690)**	**(272,315)**	*(7,053,824)*
Total funds carried forward		**14,544,037**	**24,902,329**	**39,446,366**	*39,718,681*

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 27 to 52 form part of these financial statements.

BALANCE SHEET
AS AT 31 DECEMBER 2024

	Note	2024 £	2024 £	*2023 £*	*2023 £*
Fixed assets					
Tangible assets	13		**23,427,387**		*24,118,570*
Investments	14		**7,153,420**		*14,172,267*
			30,580,807		*38,290,837*
Current assets					
Stocks	15	**17,484**		*17,484*	
Debtors: Amounts falling due within one year	16	**319,487**		*259,543*	
Investments	17	**7,060,000**		*-*	
Cash at bank and in hand	24,25	**3,964,561**		*3,673,057*	
		11,361,532		*3,950,084*	
Creditors: Amounts falling due within one year	18	**(404,213)**		*(480,919)*	
Net current assets			**10,957,319**		*3,469,165*
Total assets less current liabilities			**41,538,126**		*41,760,002*
Creditors: Amounts falling due after more than one year	19		**(5,883)**		*-*
Provisions for employees' benefits	20		**(2,085,877)**		*(2,041,321)*
Total net assets			**39,446,366**		*39,718,681*
Charity funds					
Restricted funds	21		**24,902,329**		*25,274,019*
Unrestricted funds	21		**14,544,037**		*14,444,662*
Total funds			**39,446,366**		*39,718,681*

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Najwa Al-Qattan
....
Professor Najwa Al-Qattan
Chair
Date: 22/07/2025

The notes on pages 27 to 52 form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2024

	Note	**2024** **£**	*2023* *£*
Cash flows from operating activities			
Net cash used in operating activities	23	**14,897**	*(3,712,048)*
Cash flows from investing activities			
Investment income	5	**380,119**	*515,615*
Purchase of tangible fixed assets	13	**(67,301)**	*(65,052)*
Proceeds from sale of investments	14	**-**	*81,201*
Purchase of investments	14	**(42,186)**	*(82,440)*
Net cash provided by investing activities		**270,632**	*449,324*
Change in cash and cash equivalents in the year		**285,529**	*(3,262,724)*
Cash and cash equivalents at the beginning of the year		**3,673,057**	*6,652,592*
Change in cash and cash equivalents due to exchange rate movements		**5,975**	*283,189*
Cash and cash equivalents at the end of the year	24	**3,964,561**	*3,673,057*

The notes on pages 27 to 52 form part of these financial statements.

1. General information

The Foundation is a company limited by guarantee and is registered with the Charity Commission (Charity Registered Number 1029450) and Registrar of Companies (Company Registration Number 02171893) in England and Wales.

The Members of the Foundation are the Trustees named on page 1. In the event of the Foundation being wound up, the liability in respect of the guarantee is limited to £1 per Member of the Foundation.

The address of the registered office is given in the Foundation information on page 1 of these financial statements. The nature of the Foundation's operations and principal activities are detailed in the Trustees Report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) and the Companies Act 2006.

A.M. Qattan Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in sterling, although the functional currency is US dollars. The Charity is registered in the UK but conducts the majority of its business via a branch in Palestine, where US dollars is the preferred currency. Amounts presented in these financial statements are rounded to the nearest pound.

2.2 Going concern

The Trustees have assessed whether the use of going concern and have considered possible events or conditions that might cast significant doubt on the ability of the Foundation to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. In particular, the Trustees have considered the Foundation’s forecasts and projection. After making enquiries, the Trustees have concluded that there is a reasonable expectation that the Foundation has adequate resources to continue in operational existence for the foreseeable future. The Foundation therefore continues to adopt the going concern basis in preparing its financial statements.

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Foundation has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For donations to be recognised, the Foundation will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the Foundation and it is probable that they will be fulfilled.

For legacies, entitlement is taken as the earlier of the date on which either: the Foundation is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Foundation that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the Foundation has been notified of the executor's intention to make a distribution. Where legacies have been notified to the Foundation, or the Foundation is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends and interest. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy, the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend income is recognised as the Foundation’s right to receive payment is established.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the Foundation. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants are recognised at fair value when the Foundation has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Foundation; this is normally upon notification of the interest paid or payable by the Bank.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. Accounting policies (continued)

2.4 Expenditure

All expenditure is accounted for on an accruals basis. Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Expenditure on raising funds includes all expenditure incurred by the Foundation to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Foundation's objectives, as well as any associated support costs.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Other expenditure represents those items not falling into the categories above.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of Financial Activities.

2.6 Taxation

The Foundation is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Foundation is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Buildings	- 20 years straight line
Furniture and fittings	- 4 - 7 years straight line
Books	- 10 years straight line
Computer equipment	- 3 years straight line
Motor vehicles	- 5 years straight line

2.8 Investments

Fixed asset investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value using the closing quoted market price or the share of the Net Asset Value of the fund (if unlisted). All gains and losses are taken to the Statement of Financial Activities as they arise.

The Statement of Financial Activities includes all net gains and losses arising on revaluation and disposals throughout the year. As investments are revalued to fair value continuously, no realised gains or losses arise.

Investment properties are recorded at fair value at each reporting date with changes in fair value recognised in net (gains)/losses in the Statement of Financial Activities.

Investments held as fixed assets are shown at cost less provision for impairment.

2.9 Current asset investments

Current asset investments include listed investments held for sale measured at their fair value using the closing quoted market price and investment property held for sale recorded at fair value at each reporting date with changes in fair value recognised in net (gains)/losses in the Statement of Financial Activities.

2.10 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.11 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2. Accounting policies (continued)

2.12 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.13 Liabilities

Liabilities and provisions are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Foundation anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.14 Financial instruments

The Foundation only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Investments - managed investments and investment properties are classified as basic financial instruments and are held at their fair value as detailed in Note 14.

Debtors – trade and other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 16. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Liabilities – trade creditors, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost as detailed in Note 18. Taxation and social security are not included in the financial instruments disclosure. Deferred income is not deemed to be a financial liability, as in the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

2.15 Pensions

The Foundation operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Foundation to the fund in respect of the year.

2.16 Termination payments

Termination benefits, including redundancy costs, are recognised when the Charity has the obligation to pay the benefits and they can be reliably measured.

2. Accounting policies (continued)

2.17 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Foundation and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Foundation for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.18 Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

In the view of the Trustees in applying the accounting policies adopted, the following judgements have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the accounts:

- Depreciation rates for tangible fixed assets
- Basis of valuation of investment properties and financial investments
- Basis of valuation of artworks
- Foreign exchange movements

3. Income from donations, legacies and grants

	Unrestricted funds 2024 £	**Restricted funds 2024 £**	**Total funds 2024 £**
Donations	523,026	3,089,488	**3,612,514**
Grants	-	525,450	**525,450**
Total 2024	523,026	3,614,938	**4,137,964**

	Unrestricted funds 2023 £	*Restricted funds 2023 £*	*Total funds 2023 £*
Donations	*590*	*947,196*	*947,786*
Grants	-	*798,685*	*798,685*
Total 2023	*590*	*1,745,881*	*1,746,471*

4. Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
The Mosaic Rooms	172,750	11,899	**184,649**
Culture and Education	-	670	**670**
Total 2024	172,750	12,569	**185,319**

	Unrestricted funds 2023 £	*Restricted funds 2023 £*	*Total funds 2023 £*
The Mosaic Rooms	*82,893*	*8,213*	*91,106*
Culture and Education	-	*20,621*	*20,621*
Total 2023	*82,893*	*28,834*	*111,727*

5. Investment income

	Unrestricted funds 2024 £	**Restricted funds 2024 £**	**Total funds 2024 £**
Rental income	127,231	120,821	**248,052**
Income from listed investments	-	3,189	**3,189**
Bank interest receivable	43,515	127,549	**171,064**
Total 2024	170,746	251,559	**422,305**

	Unrestricted funds 2023 £	*Restricted funds 2023 £*	*Total funds 2023 £*
Rental income	*198,565*	*108,488*	*307,053*
Income from listed investments	*-*	*115,113*	*115,113*
Bank interest receivable	*9,483*	*83,966*	*93,449*
Total 2023	*208,048*	*307,567*	*515,615*

6. Cost of raising funds

	Unrestricted funds 2024 £	**Total funds 2024 £**
Investment management costs	77,776	**77,776**

	Unrestricted funds 2023 £	*Total funds 2023 £*
Investment management costs	*60,658*	*60,658*

Investment management costs were incurred in respect of rental income on the investment property.

7. Analysis of expenditure on charitable activities - by fund

	Unrestricted funds 2024 £	**Restricted funds 2024 £**	**Total funds 2024 £**
The Mosaic Rooms	272,183	-	**272,183**
Culture and Education	435,745	3,317,130	**3,752,875**
Public Programme	165,214	1,142,294	**1,307,508**
Total 2024	873,142	4,459,424	**5,332,566**

	Unrestricted funds 2023 £	*Restricted funds 2023 £*	*Total funds 2023 £*
The Mosaic Rooms	*258,986*	*45,000*	*303,986*
Culture and Education	*331,572*	*4,009,639*	*4,341,211*
Public Programme	*161,091*	*1,696,240*	*1,857,331*
Total 2023	*751,649*	*5,750,879*	*6,502,528*

8. Analysis of expenditure on charitable activities - by type

	Activities undertaken directly 2024 £	**Grant funding of activities 2024 £**	**Support costs 2024 £**	**Total funds 2024 £**
The Mosaic Rooms	166,909	47,871	57,403	**272,183**
Culture and Education	1,240,624	330,753	2,181,498	**3,752,875**
Public Programme	480,386	-	827,122	**1,307,508**
Total 2024	1,887,919	378,624	3,066,023	**5,332,566**

	Activities undertaken directly 2023 £	*Grant funding of activities 2023 £*	*Support costs 2023 £*	*Total funds 2023 £*
The Mosaic Rooms	*206,580*	*46,708*	*50,698*	*303,986*
Culture and Education	*1,351,517*	*514,274*	*2,475,420*	*4,341,211*
Public Programme	*655,933*	-	*1,201,398*	*1,857,331*
Total 2023	*2,214,030*	*560,982*	*3,727,516*	*6,502,528*

8. Analysis of expenditure on charitable activities - by type (continued)

Analysis of support costs

	Total funds 2024 £	*Total funds 2023 £*
Staff costs	**1,205,791**	*1,353,709*
Depreciation	**1,118,915**	*1,315,820*
Advertisement and promotion	**34,801**	*17,087*
Events and Activities	**2,276**	*16,050*
Governance costs	**86,300**	*67,635*
Expected credit losses	**37,455**	*-*
Insurance	**24,482**	*47,319*
Legal and professional fees	**106,218**	*39,997*
Maintenance and consumables	**57,994**	*156,590*
Other costs	**152,403**	*261,037*
Other staff costs	**56,601**	*53,847*
Premises costs	**119,137**	*113,826*
Currency exchange variances	**5,895**	*-*
Subscriptions and membership fees	**5,008**	*5,902*
Transportation, travel and accommodation	**14,877**	*11,171*
Residencies and workshop expenses	**34,847**	*12,878*
Loss on the sale of fixed assets	**3,023**	*5,563*
Impairment loss	**-**	*249,085*
	3,066,023	*3,727,516*

9. Governance costs

	2024 £	*2023 £*
Auditor's remuneration - Audit of the financial statements	**18,500**	*17,500*
Auditor's remuneration - Preparation of the financial statements	**5,600**	*4,500*
Auditor's remuneration - Other non-audit services	**37,933**	*22,293*
Component auditor's remuneration - Audit of the Palestine financial statements	**24,267**	*23,342*
	86,300	*67,635*

10. Summary of grants paid

	2024 £	2023 £
Grants paid to institutions	**176,324**	*384,036*
Grants paid to individuals	**202,300**	*176,946*
	378,624	*560,982*

An analysis of grants paid can be found below. Only grants paid over £10,000 are separately disclosed.

	2024 £	2023 £
Grants to institutions		
Al Harah Theatre	**15,646**	-
Bozour Theater Association	**-**	*24,127*
Columbia University	**46,420**	-
Cultural Symposium Club	**-**	*11,581*
Dalia Association	**19,557**	*28,149*
Fridge Theatre Association (Thalaja Theatre)	**-**	*10,053*
Jaras Group	**-**	*18,457*
Khalil Sakakini Cultural Center	**-**	*12,064*
Ni'lin Center for Cultural Work Charitable Society	**-**	*15,061*
Nrsan Cultural Center Association	**11,734**	-
Ramallah Municipality	**-**	*28,149*
Shubbak	**-**	*45,000*
Tamer Institute for community education	**-**	*23,200*
Youth Empowerment Center Palestine	**-**	*20,005*
Grants paid to institutions < £10,000	**82,967**	*148,189*
	176,324	*384,035*
Grants to individuals	**202,300**	*176,947*
	378,624	*560,982*

11. Staff costs

	2024 **£**	*2023* *£*
Wages and salaries	**1,247,007**	*1,189,988*
Social security costs	**32,616**	*24,184*
Pension costs	**231,780**	*226,188*
	1,511,403	*1,440,360*

Wages and salaries includes termination benefits totalling £139,082 *(2023 - £281,576).*

£139,082 *(2023 - £123,067)* relates to the accrual of statutory redundancy payments (known as Severance pay) for current staff in line with Palestine employment law. In the year, payments of £158,923 *(2023 - £308,605)* were made to employees. Please see Note 20 for more details.

£NIL *(2023 - £157,508)* relates to non-contractual redundancy payments, which are ex-gratia payments. In the prior year, they were made to 2 employees as a result of legal contract termination. The Trustees deemed the payments as in the best interest of the charity and were approved in the year, so there were no associated liabilities at the year end.

The average number of persons employed by the Foundation during the year was as follows:

	2024 **No.**	*2023* *No.*
Employees	**75**	*79*

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024 **No.**	*2023* *No.*
In the band £60,001 - £70,000	**3**	*1*
In the band £80,001 - £90,000	**1**	*1*
In the band £90,001 - £100,000	**1**	*1*
In the band £170,001 - £180,000	**-**	*1*

Key Management Personnel include the Trustees and the Senior Management Team (consisting of: the Director General, Al-Qattan Cultural Centre-Gaza Director, Culture & Education Programme Director, Manager of Finance, Senior Manager of Communication and Development Department, Director of Administration, Director and Head Curator of the Mosaic Rooms and Public Programme Director). Total remuneration paid to Key Management Personnel amounted to £468,411 *(2023 - £684,072).*

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2023 - £NIL)*.

During the year ended 31 December 2024, expenses totalling £6,810 were reimbursed or paid directly to 7 Trustees *(2023 - £1,664 to 5 Trustees)*. Costs related to telephone, accommodation, hospitality and transportation costs.

13. Tangible fixed assets

	Freehold land and buildings £	Furniture, fittings and books £	Computer equipment £	Motor vehicles £	Total £
Cost or valuation					
At 1 January 2024	**28,604,160**	**3,475,856**	**848,171**	**163,444**	**33,091,631**
Additions	**-**	**10,929**	**56,372**	**-**	**67,301**
Disposals	**-**	**(24,901)**	**(42,601)**	**-**	**(67,502)**
Exchange differences	**400,808**	**41,366**	**10,257**	**1,443**	**453,874**
At 31 December 2024	**29,004,968**	**3,503,250**	**872,199**	**164,887**	**33,545,304**
Depreciation					
At 1 January 2024 (as restated)	**5,525,940**	**2,511,779**	**803,463**	**131,879**	**8,973,061**
Charge for the year	**865,578**	**222,800**	**20,025**	**10,512**	**1,118,915**
On disposals	**-**	**(21,981)**	**(42,501)**	**-**	**(64,482)**
Exchange differences	**49,173**	**31,255**	**8,888**	**1,107**	**90,423**
At 31 December 2024	**6,440,691**	**2,743,853**	**789,875**	**143,498**	**10,117,917**
Net book value					
At 31 December 2024	**22,564,277**	**759,397**	**82,324**	**21,389**	**23,427,387**
At 31 December 2023	*23,078,220*	*964,077*	*44,708*	*31,565*	*24,118,570*

14. Fixed asset investments

	Listed investments £	Other fixed asset investments £	Total £
Cost or valuation			
At 1 January 2024	**3,442,596**	**10,729,671**	**14,172,267**
Additions	**42,186**	**-**	**42,186**
Gains/ (losses) from fair value adjustments	**(58,501)**	**(26,376)**	**(84,877)**
Transfers between classes	**(310,000)**	**(6,750,000)**	**(7,060,000)**
Exchange differences	**22,714**	**61,130**	**83,844**
At 31 December 2024	**3,138,995**	**4,014,425**	**7,153,420**
Net book value			
At 31 December 2024	**3,138,995**	**4,014,425**	**7,153,420**
At 31 December 2023	*3,442,596*	*10,729,671*	*14,172,267*

Other fixed asset investments

Other fixed asset investments relate to;

- a painting and artwork purchased during 2014 by the A.M. Qattan Foundation and a painting and property bequeathed to the A.M Qattan Foundation during 2017
- the previous offices of the A.M. Qattan Foundation, being two buildings and the adjacent land in the Masyoun area, Ramallah.

The Other Fixed Asset Investments is measured at fair value at each reporting date. Fair value is attributed on the basis of valuations carried out by independent valuers. The Trustees review this valuation annually with any changes in the fair value being recognised under the heading 'Gains/(losses) on investments' in the Statement of Financial Activities incorporating income and expenditure account.

15. Stocks

	2024 £	*2023 £*
Finished goods	**17,484**	*17,484*

16. Debtors

	2024 £	*2023 £*
Due within one year		
Trade debtors	**22,234**	*13,724*
Other debtors	**57,708**	*78,664*
Prepayments and accrued income	**239,545**	*167,155*
	319,487	*259,543*

17. Current asset investments

	2024 £	*2023 £*
Listed investment held for sale	**310,000**	-
Investment property held for sale	**6,750,000**	-
	7,060,000	-

Please see Note 28 for further information.

18. Creditors: Amounts falling due within one year

	2024 £	*2023* £
Trade creditors	**191,232**	*158,320*
Other taxation and social security	**26,404**	*15,887*
Other creditors	**17,077**	*34,413*
Accruals and deferred income	**169,500**	*272,299*
	404,213	*480,919*

	2024 £	*2023* £
Deferred income		
Deferred income at 1 January	**236,087**	*755,596*
Resources deferred during the year	**112,363**	*236,087*
Amounts released from previous periods	**(236,087)**	*(755,596)*
Deferred income at 31 December	**112,363**	*236,087*

At 31 December 2024, deferred income was recognised for income received during the financial year for projects taking place in the year ended 31 December 2025.

19. Creditors: Amounts falling due after more than one year

	2024 £	*2023* £
Other creditors	**5,883**	*-*

20. Provisions

	Severance pay £	Provident pay £	Total £
At 1 January 2024	**1,185,394**	**855,927**	**2,041,321**
Additions	**139,082**	**197,257**	**336,339**
Amounts used	**(158,923)**	**(168,557)**	**(327,480)**
Exchange differences	**20,223**	**15,474**	**35,697**
	1,185,776	**900,101**	**2,085,877**

Severance pay

The Foundation in Palestine provides for its employees' severance pay according to the prevailing labour law.

Provident fund

The Foundation in Palestine contributes to the employees' provident fund.

21. Statement of funds

Statement of funds - current year

	Balance at 1 January 2024 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2024 £
Unrestricted funds					
UK branch	**14,444,662**	**866,522**	**(950,918)**	**183,771**	**14,544,037**
Restricted funds					
UK branch	**206,253**	**11,899**	**(2,795)**	**-**	**215,357**
Palestine branch	**25,067,766**	**3,891,213**	**(4,003,359)**	**(268,648)**	**24,686,972**
	25,274,019	**3,903,112**	**(4,006,154)**	**(268,648)**	**24,902,329**
Total of funds	**39,718,681**	**4,769,634**	**(4,957,072)**	**(84,877)**	**39,446,366**

Restricted grants and donations to the UK Branch received during the year were for specific exhibitions and their accompanying education and outreach programmes.

On 29 April 1998, A.M. Qattan Foundation - Palestine was established as a branch of A.M. Qattan Foundation for the specific purposes of managing the Foundation's work in Palestine and the projects being carried on out there.

The funds held by the branch are therefore treated as a separate restricted fund in the accounts of the Foundation in accordance with the treatment prescribed in the Charities SORP.

21. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2023 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2023 £
Unrestricted funds					
UK branch	*15,815,279*	*291,531*	*(812,307)*	*(849,841)*	*14,444,662*
Restricted funds					
UK branch	*245,394*	*8,213*	*(47,354)*	*-*	*206,253*
Palestine branch	*30,711,832*	*2,093,325*	*(7,423,018)*	*(314,373)*	*25,067,766*
	30,957,226	2,101,538	(7,470,372)	*(314,373)*	*25,274,019*
Total of funds	*46,772,505*	*2,393,069*	*(8,282,679)*	*(1,164,214)*	*39,718,681*

22. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	3,547,358	19,880,029	**23,427,387**
Fixed asset investments	2,161,351	4,992,069	**7,153,420**
Current assets	9,245,424	2,116,108	**11,361,532**
Creditors due within one year	(404,213)	-	**(404,213)**
Creditors due in more than one year	(5,883)	-	**(5,883)**
Provisions for liabilities and charges	-	(2,085,877)	**(2,085,877)**
Total	14,544,037	24,902,329	**39,446,366**

Analysis of net assets between funds - prior year

	Unrestricted funds 2023 £	*Restricted funds 2023 £*	*Total funds 2023 £*
Tangible fixed assets	3,540,961	20,577,609	*24,118,570*
Fixed asset investments	8,994,697	5,177,570	*14,172,267*
Current assets	2,389,923	1,560,161	*3,950,084*
Creditors due within one year	(480,919)	-	*(480,919)*
Provisions for liabilities and charges	-	(2,041,321)	*(2,041,321)*
Total	14,444,662	25,274,019	*39,718,681*

23. Reconciliation of net movement in funds to net cash flow from operating activities

		2024 £	*2023* *£*
Net (expenditure)/income for the period (as per Statement of Financial Activities)		**(272,315)**	*(7,053,824)*
Adjustments for:			
Depreciation & impairment charges	13	**1,118,915**	*1,564,905*
Loss/ (gain) on investments	14	**84,877**	*1,161,550*
Investment income	5	**(380,119)**	*(515,615)*
Loss on the disposal of fixed assets	13	**3,020**	*5,563*
(Increase)/ decrease in debtors	16	**(59,944)**	*597,955*
Decrease in creditors	18	**(70,823)**	*(479,670)*
Increase/ (decrease) in provisions	20	**44,556**	*(245,927)*
Foreign exchange adjustment on fixed assets	13,14	**(447,295)**	*1,536,204*
Foreign exchange movement		**(5,975)**	*(283,189)*
Net cash provided (used in)/by operating activities		**14,897**	*(3,712,048)*

24. Analysis of cash and cash equivalents

	2024 £	*2023* *£*
Cash in hand	**3,964,561**	*3,673,057*
Total cash and cash equivalents	**3,964,561**	*3,673,057*

25. Analysis of Net Debt

	At 1 January 2024 £	Cash flows £	At 31 December 2024 £
Cash at bank and in hand	**3,673,057**	**291,504**	**3,964,561**
Current asset investments	**-**	**7,060,000**	**7,060,000**
	3,673,057	**7,351,504**	**11,024,561**

26. Operating lease commitments

At 31 December 2024 the Foundation had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	*2023 £*
Not later than 1 year	**1,526**	*-*
Later than 1 year and not later than 5 years	**5,364**	*-*
	6,890	*-*

The following lease payments have been recognised as an expense in the Statement of Financial Activities:

	2024 £	*2023 £*
Operating lease rentals	**1,526**	*-*

27. Related party transactions

The Foundation was established by the late Abdul Mohsin and Leila Al-Qattan, and by their four children, who continue to be its sole Members (in addition to one grand-child, also named Leila). Members of the Al-Qattan family also provide some of the Foundation's financial support. Members have no involvement in operational matters and only approve annual budgets based on the recommendations of the Board of Trustees, which has sole oversight over annual plans and operations. Members may also appoint Trustees (based on the recommendations of the Board's Nominations and Appointment Subcommittee) and any new Members must also be approved by the Board of Trustees. The Board of Trustees may not comprise more than two Members, who must form a minority of Trustees.

A legally and operationally separate body named the Al-Qattan Charitable Trust was settled by the late Abdul Mohsin Al-Qattan in Jersey. The Trust was endowed to support the Foundation's core expenses, as well as other similar charitable causes, from its annual income and it is governed by an independent investment board under the management of a Jersey Trust Company.

	2024 £	*2023 £*
Contribution from Al Qattan Charitable Trust - Jersey	**2,890,293**	*947,197*
Restricted contribution from Omar Al-Qattan	**719,121**	*-*
Restricted contribution from Leenah Al-Qattan - Curatorial Unit	**-**	*241,274*
Restricted contribution from Leenah Al-Qattan - Public Programme	**234,687**	*-*
Restricted contribution from Omar Al-Qattan - New Building Facilities	**-**	*66,727*
Unrestricted contribution from Omar Al-Qattan - The Orange Tree Trust	**25,000**	*-*
	3,869,101	*1,255,198*

28. Post balance sheet events

After the year end, a total of £320,000 was liquidated from the AMQF investment portfolio with Sarasin.

After the year end, the Academy Gardens Apartment, which is included within investment properties, was sold.

Accounts

Company Registered Number (England and Wales):02171893
Charity Registered Number:1029450

A.M. QATTAN FOUNDATION

(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2022

A.M. QATTAN FOUNDATION
(A Company Limited by Guarantee)

CONTENTS

A.M. QATTAN FOUNDATION
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE FOUNDATION, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2022

Trustees	Omar Abdul Muhsen Al-Qattan, Chair Dr Najwa Al-Qattan Nadia Hijab, Secretary (resigned 12 August 2022) Abla Maayah, Treasurer (resigned 13 June 2023) Dr Khalil Hindi (resigned 13 June 2023) Dr Raif Zreik Professor Khaled Fahmy Dr Mezna Qato, Secretary (as of 13 June 2023) Dr Hani Nigim (appointed 13 June 2023) Dr Munir Kamel Fakher Eldin (appointed 13 June 2023) Ms Reem Mohammed Abu Jaber (appointed 13 June 2023) Dr Rabab Mohamad Tamis (appointed 13 June 2023) Mr Yacoub Jamal Yousef, Treasurer (as of 13 June 2023) (appointed 13 June 2023)
Company registered number	02171893
Charity registered number	1029450
Registered office	Tower House 226 Cromwell Road London SW5 0SW
Director General	Fida Touma - Ramallah
Independent auditors	MHA Chartered Accountants and Statutory Auditor 6th Floor 2 London Wall Place London, United Kingdom EC2Y 5AU
Bankers	EuropeArab Bank 73 Brook Street Mayfair London W1K 4HX Barclays Bank Level 12 1 Churchill Place London E14 5HP
Solicitors	Thomas Eggar 75/76 Shoe Lane London EC31 3JB

The Trustees present their annual report together with the audited financial statements for the year ended 31 December 2022. The Trustees confirm that the Annual Report and Financial Statements of the Charity comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

FOREWORD

This report provides a summary of 2022 achievements measured against the objectives set by our 2020-2024 strategic plan, approved by the Board on 12 December 2019, and the related work plans set and approved in December 2021 for 2022.

In 2022, more than 95% of the foundation's objectives set in the previous year were achieved. We enjoyed a relatively stable period following major changes undergone between 2019 to 2021. Programming was fully resumed after COVID19 restrictions were lifted, and administrative processes were streamlined following changes that were introduced to its structure in 2021.

The Strategic Plan (2020-2024) was updated in May 2022, adjusted to reflect the impact of the coronavirus pandemic, changes to the political and economic context and internal organisational changes.

STRATEGIC REPORT

OBJECTIVES AND ACTIVITIES

Objects

The objects of the charity are the advancement of the education of Arabs in general and of Palestinians in particular, and the advancement of the education of the public in Arab and Palestinian studies.

Activities - Overview

The activities of the charity continue to be focused on 1) arts and culture through financial support, training, commissioning of works, partnerships, and public events, and 2) education through teacher empowerment and training and 3) focused community and school engagement, working with children at varying levels through a variety of non-curricular educational and cultural activities.

Those activities fall under three programmes: Culture & Education, the Public Programme and The Mosaic Rooms.

Other activities that underpin its internal (and indirectly external) environment and sustainability are the support functions i.e. Administration, Finance, Communications & Development.

The Foundation continued to operate from its three main cultural hubs: The Mosaic Rooms gallery and bookshop in London, the Qattan Culture Centre in Ramallah, and the Qattan Culture Centre in Gaza (formerly known as the Qattan Child Centre).

Detailed activities, achievements, and performance

1 CULTURE AND EDUCATION PROGRAMME (CEP):

CEP is the programme that connects in-depth, long-term, interventions with different target groups (i.e., teachers, artists, and children). It includes grant-making, teacher training and long-term child-centred activities as below:

1.1 Education Unit (EU)

Activities are focused on the development of teachers in Palestine and contribute directly to the foundation's goals of supporting public discussion on culture and education while promoting progressive educational and cultural policies that respond to society's evolving needs.

Through long term training and engagement, the unit focused on four key tracks:

1. Drama in Education
2. Early Childhood Education
3. Science and Project-Based Learning
4. Community Engagement in Education: including teacher and supervisor focused training, and direct engagement with select schools as units of learning and community engagement.

In 2022 all activities were co-funded with Drosos Foundation, the Swiss Development Agency and Save the Children International and took place in both the West Bank and the Gaza Strip.

Teacher Training

In 2022, work continued with the teacher cohort selected in 2021 to complete their training. This cohort consisted of 99 teachers (70 from the West Bank and 29 from Gaza), 35 were part of the Drama in Education track, 39 Early Education and 25 Science and Project Based Learning. A total of 114 training hours took place. The 99 teachers came from 26 public schools, six UNRWA schools and 35 private schools. To showcase the teachers' work at the end of their training, open days were organised in Ramallah (June) and in Gaza (October).

In response to a call for a new cohort 400 applications were received, 90 teachers were selected with 30 teachers in each track. The selected teachers came from 49 public, 39 private and four UNRWA schools. 55 hours of training has taken place so far.

Training of Trainers (ToT)

A programme for school supervisors was offered to 20 supervisors to mentor teachers at the schools they supervise. The first cohort went through 52 hours of theoretical workshops and 38 hours of in-class training. A new cohort of 14 supervisors had been selected by the end of 2022.

Community Engagement

An open call for schools to submit ideas for community issues they would want to lead on as a school was announced.

45 applications were received. 12 schools (represented by 35 teachers) were selected in the West Bank to whom 60 hours of support were provided with six schools (represented by 26 teachers) selected in the Gaza Strip to whom 45 hours of teacher support were provided.

As a result, 19 community related projects that would be led by the schools were developed. Projects focused on social and educational issues chosen as priorities by the communities, such as environmental protection, placemaking, cultural enrichment, school environment upgrading etc. By the end of the year, 38 events/activities had been organised.

Additional call for community organisers/artists to submit projects that would engage schools and communities utilizing arts and culture as a conduit for community engagement.

63 applications were received: five initiatives selected (three in the Gaza Strip and two in the West Bank). Implementation started in the fourth quarter of 2022 and will continue through 2023.

FabLab

The unit moved its Tinkering Lab (previously set up at the Science Studio) to a space previously designated for an experimental classroom within the Culture Centre in Ramallah. The FabLab will be open to the community and schools from 2023. It will offer science, technology, engineering, arts & maths (STEAM) related activities and support the introduction of STEAM clubs at schools.

1.2 Grants and Capacities Support Unit (GCSU)

This unit leads on grant-making activities in culture and long-term capacity-building projects for artists in specific fields. These interventions are designed to serve the strategic objectives of a) strengthening existing cultural, artistic and educational structures to make them more dynamic and capable of producing critical and emancipatory thought and knowledge, and b) supporting a general environment that facilitates and endorses the application of the Foundation's role and mission.

In 2022, activities were co-funded by the Al-Qattan Charitable Trust as well as the Swiss Development Cooperation (SDC).

Grants are offered through publicly advertised open calls. Each call includes guidance on themes, support areas, grant amounts, eligibility, selection criteria, timeframe, and any related conditions. All applications are submitted online. Once submission dates close, the GCSU team and the CEP director in consultation with the Director General (DG) appoint jury members following a pre-approved set of guidelines. All our grants are adjudicated by juries.

The Grants offered may be field or action specific or they may be within an artistic discipline more generally. In 2022, three grant schemes were announced:

1. **Support to cultural organisations in Palestine (Takatof)**
   A grant that offers production and core support to cultural organisations.
   44 applications received, 18 selected.

2. **Support to individual artists and collectives (Herakat)**
   For travel, studies, production and dissemination in their fields.
   99 applications received, 25 selected.

3. **Culture, Arts and Social Engagement (CASE)**
   with co-funding from the Swiss Development Cooperation (SDC)
   A multi-faceted grant that supports projects informed by community needs
   105 applications received, seven successful.

In addition to the grants offered above, the unit oversaw and followed up on the implementation and completion of 18 grants that had been running since 2021.

The unit also offered the following residencies:

- **Visual Arts Residency at the Culture Centre in Ramallah for Palestinian artists**
  five artists were hosted for periods ranging from one to three months each.
  Two calls were announced: 31 applications received, nine residents selected and six completed a residency.

- **Performing Arts Residency at the Culture Centre in Ramallah to Palestinian artists**
  Two calls announced: seven applications received; six residencies hosted.

- **The Visual Arts Residency at Cite Internationale des Arts – Paris**
  In partnership with Consulate General of France in Jerusalem and Taawon
  76 applications received, two selected.
  2023 call was announced: 39 applications, two selected for residencies in 2023.

- **The Cite Internationale des Arts – Paris Arts Residency**
  In partnership with the City of Paris
  28 applications received, six recommended to the City of Paris for selection, two selected. The first residency started in the last quarter of 2022, the second in early 2023.

- **The UNIDEE residency in cooperation with the Cittadellarte – Fondazione Pistoletto**
  13 applications received, one Palestinian artist selected.

The unit announced calls for:

- **The Development and Publication of works by writers producing their first book.**
  63 entries received, of which a jury of seasoned writers shortlisted 25 manuscripts to undergo a second round of reading and selection. It is anticipated that 10 manuscripts will be developed and published in 2023/2024.

- **Call for RamallahDoc**
  In partnership with Filmlab, Geothe Institut, and the Institut Francais
  A project that supports documentary film production by working with directors to develop their ideas and pitch to international producers.
  15 applications received, 13 selected. Development will take place in 2023 and the pitching event will take place alongside the Palestine Cinema Days Festival in Autumn 2023.

Virtual Orchestra For Palestine (PALVO)
The unit was engaged in the development and realization of the first online musical production of the Virtual Orchestra For Palestine (PALVO), created through the voluntary participation of 140 Palestinian musicians from all over the world - all of whom had been supported previously by the Foundation.

1.3 Child Creativity Unit

This unit leads long-term activities for children aged five to seventeen and is currently based at the Culture Centre in Gaza. It supports the strategic objectives of:

- developing and making available cultural output to a wider public to encourage it to become more active and responsive
- supporting an environment that facilitates and endorses the application of the Foundation's role and mission
- promoting the Foundation as a leading and pioneering institution which can serve as an inspiring model.

The unit runs six key tracks:

1. Creative Writing (Arabic & English)
2. Visual Arts
3. Performing Arts
4. Audio-visual Arts
5. Science and FabLab.

Long-term training (through its clubs) and shorter-term workshops targeted at specific schools and audiences, to expose children to new practices and stimulate their interest, are offered as well as various activities during the summer and winter school breaks open to a wider audience.

The Culture Centre in Gaza programmes its activities in seasonal rounds (winter, spring, summer, and autumn) and, at the end of each season, the results are presented to the public.

At the end of the summer season (high season because of the school break) a full day of exhibitions and performances is organised and attended by parents, teachers, and various stakeholders; similarly, the winter season also concludes with an open day of exhibitions and activities for children and parents. Outcomes of spring and autumn activities are shared via publications and videos on social media. During the high seasons (summer and winter breaks), an extensive calendar of workshops for children (and/or their caretakers) is scheduled.

In addition to ongoing workshops open to public registration throughout the year, activities with the schools are organised so that children benefit from what is offered during the day with teachers endorsing their participation as either co-curricular or extra-curricular activities. Alongside all these workshops, children and young adults who have found their passion in any of these tracks arrange self-organised clubs to meet and work together regularly at the centre to hone their skills and pursue their interests.

375 workshops: 74 schools enrolled (41 UNRWA schools, 24 public and nine private), 6,500 children participated, 225 children members of self-organised clubs.

Creative writing
Activities revolved around journalistic writing, diary narration and critical writing. Each topic is worked through with the children in a manner compatible with their age group and informed by their interests. The children's writing is published in a magazine that is circulated at the centre and at schools. This year we published 40 pieces, hosted seven writers to talk to the children about creative writing and their experiences, organised 65 short-term workshops for 1,000 children and 45 mothers and, in our 14 longer-term workshops, 180 children participated.

Visual arts
Focused on introducing the children to different techniques in drawing, working on developing their skills and on the reuse and recycling of materials in creating artworks.

Our summer exhibition showcased 80 artworks, 325 children participated in 20 courses, and our long-term members worked in collaboration with the creative writing group on the illustration of six children's stories.

Performing arts
In addition to workshops that revolved around self-expression in language, sound, and movement, this year we focused on theatre. We organised a long-term workshop in acting for theatre and worked with three theatre groups at three schools on developing and producing three plays to be showcased in 2023; moreover, we showcased six productions at the centre created by 150 children. In 2023, we organised 50 short/medium term activities for 1,064 children, and 14 long term workshops for 321 children.

Audio-Visual
The children learned and developed skills in creating animation films (story building, character development, scene building, filming, editing etc.), focusing on environmental protection and practices. 26 short animation films were produced for our summer showcase this year, attended by 180 people.

In 2022, 42 medium term workshops attended by 753 children, and 19 longer term one attended by 259 children.

Science
This year teachers were heavily involved in the design and implementation of the workshops, in line with the work of the Education unit relating to STEAM. In 2022, we organised 22 medium-term workshops for 362 children, 72 public science activities attended by 1236 children, nine STEAM courses for 52 teachers, and showcased 33 scientific projects produced by the children to the public.

Design and Technology
In partnership with the Institut Francais and PalTel Group the Digital November festival (a showcase of projects developed locally by young adults in the fields of technology and design) was organised culminating in Digital November Hakathon, a digital challenge, for young adults to develop solutions to health, education and environmental issues.

70 project ideas from 15 cities in Palestine were presented competed and six projected received a nominal financial prize and mentorship/development support.

72 short/medium term workshops for 1,127 children and 19 longer term workshops for 322 children, were also organised. 55 projects produced during these workshops were developed and showcased.

2 THE PUBLIC PROGRAMME (PP)

The Public Programme delivers events and activities, curating, commissioning and managing the offer to the public at its Culture Centres and by reaching out and engaging with the different communities throughout Palestine. It operates through three units:

1. Curatorial Unit
2. Community Engagement Unit
3. Libraries Unit.

While the first two work in a concomitant manner, the latter is more independent.

2.1 Curatorial Unit (CU)

Leads on programming the annual calendar of events at the Culture Centres in Ramallah and in Gaza. It does this by curating events (such as exhibitions and film screenings), commissioning projects that culminate in public exhibitions (such as the science and food culture projects), and through partnerships with cultural practitioners to showcase their work (such as performing arts and music). These activities support the key objective of developing and making available cultural output to a wider public to encourage it to become more active and responsive.

three exhibitions in the Culture Centre in Ramallah were organised:

- "Salons"
  To showcase the work of nine young artists who collectively co-curated it too. The exhibition revolved wound visual materials on display within Palestinian homes in the "salon" where guests are received and family memorabilia is displayed.

- "The Art of remembering the Future"
  in cooperation with Culture and Education Programme
  A special edition of the Young Artist of Year Award (YAYA), curated by Adania Shibli, showcasing the work of six artists' projects focussed on research and production processes, rather than final products, and a shared vision of a future that effectively subverts the present conditions of human deprivation.

- Mapping (Un)Solidarity
  an exhibition examining (un)solidarity in order to question the notion of solidarity itself and its demands today. Works of eight artists were on display using various media and a "salon" space set up in the gallery for talks and discussions on un/solidarity.

The three exhibitions were visited by 2,166 people.

In partnership with the Birzeit University Museum, one exhibition entitled "The Man Who Talked Until He Disappeared - Bani Abidi in Palestine"; an anthology of Pakistani artist's Bani Abidi's work, examining the extraordinary as well as the mundane with a keen sense of humor, and following the everyday acts of exposing power. Every piece was re-produced locally and transformed to reveal and expose the contradictions of contemporary life from Karachi to Palestine and in between.

Alongside the exhibitions a series of thematic events was organised, including:

- Five Talks in the un/solidarity salon
- One Performing Arts show by young artists using different musical expressions to reflect on archival material focusing on solidarity in the history of Palestine
- Talks and Screenings relating to solidarity and the question of Palestine (in partnership with cultural and research organisations in the global south including South Africa, Chile, Pakistan)
- Publication of a "newspaper" by young writers relating to the meaning of solidarity and its manifestations today.

Cinema programme in both Ramallah and Gaza
The year-long film programme in Ramallah was curated by Rasha Salti under the title "Because the Music Never Stopped" and included 47 films showcasing anti-imperialist struggles and aiming to decolonize culture from the mid-twentieth century (Third Cinema). These were attended by 1,110 people.

In Gaza the film programme was held in partnership with FilmLab and offered films for the family as well as classics. 53 screenings took place, attended by 5589 people.

In addition to film and visual arts, the unit organised:

- 17 Talks and book launches, attended by 315
- Two Events relating food culture, attended by 102
- 7th edition of /si:n/ Festival of Video Art and Performance. The festival locations were Ramallah, Jerusalem, Bethlehem, Taybeh, Gaza and Rafah.
- the Palestinian video art programme travelled to Marseille for the 35th Festival Les Instants Vidéo. It included 33 shows and the ones in Ramallah were attended by 2,190 people.

- A three-day conference 'Mahmoud Darwish: Narratives of the Present and the Past' was organised. The conference was organised in partnership with Mahmoud Darwish Chair, Bozar, Camargo Foundation and MUCEM (Museum of Civilizations of Europe and the Mediterranean), Mahmoud Darwish Foundation. The conference not only celebrated Darwish's oeuvre and its interaction with its modern literary, intellectual, and political reality but also explored its global literary impact, it was attended by 320 people.

2.2 Community Engagement Unit (CEU)

The Community Engagement Unit works concomitantly with the Curatorial Unit in devising and developing activities and opportunities for different types of audiences alongside the public calendar of events. It acts as interpreter, mediator and moderator for different groups including children, university students, neighbours, academics, senior citizens, etc. Its activities support the key objective of developing and making available cultural output to a wider public to encourage it to become more proactive by developing various levels of involvement and engagement with audiences.

Activities focused on reaching a larger audience and targeting new groups, working with the local neighbourhood in Ramallah and through its extensive outreach services in the Gaza Strip.

In Ramallah the following were organised:

- 19 tours of exhibitions and five public discussions within the local community were organised
- Three "Family Day" events drew in 280 people
- One Cultural programme of 49 workshops in animation, science, visual arts, cinema, 310 children took part. The workshops were designed to take the children on a journey through these practices from general exposure to creating their own work and were run in partnerships with the Palestinian Association for Children's Encouragement of Sports (PACES).
- Masahat: four theatre performances, two film screenings, six music performances, two talks and one stand-up comedy show, attended by 1090 people. This project that offers the Culture Centre's venues for performances and other cultural events free of charge to support artists and producers to showcase their work and earn income from ticket sales, as well as enable the community to contribute to our programming. A quarterly call was published, and a selection committee made up from community members was set up to choose the programme.

In Gaza the following were organised:

- 30 workshops, attended by 553 caregivers throughout the year. The workshops provided psychosocial support and offered activities such as painting, yoga and creative writing as well as information about children's rights and safeguarding.
- 42 workshops, attended by 8,019 caregivers and children. The workshops included storytelling, puppet making, handcrafts etc.)
- six public family activities, attended by 600 people

These activities were part of the centre's continuous engagement with children under six and their caregivers.

Mobile Library Bus and Child Friendly Spaces programme operated all year round:
- 20 schools visited, 113 activities were organised for 11,690 children
- One Weekly Day programme in each of the five partner child-friendly spaces, attended by 1,800. An additional 800 children attended during the summer.

2.3 Libraries Unit

The Foundation prides itself on its two libraries: The Gaza Library is one of the best equipped children's libraries in the region and is a haven for children, young adults and families; and the Leila Miqdadi al-Qattan Library in Ramallah caters to a wider public, providing a diverse collection of books relating to the social sciences and humanities for adults and building up its collections for children and young adults. The library has become a hub for university students, freelancers, senior citizens and families.

In Gaza the library:
- served 38,518 members, attracting 3,313 new members
- 32,168+ materials loaned
- 36 schools and school libraries were supported, around 7,630 library materials loaned
- 221 workshops for children were organised (calligraphy & reading)
- Seven Book club meetings
- One book launch in Gaza
- One Exhibition
- 63 schools and organisations benefited from tours and library activities organised throughout the year.

In Ramallah the library:
- served 3,914 members, attracting 459 new members
- 3,472 books loaned
- 17,823 visitors
- Eight Book launches
- One Exhibition

3 THE MOSAIC ROOMS (MR)

The Mosaic Rooms is a non-profit art gallery and bookshop in London dedicated to supporting and promoting contemporary culture from the Arab world and beyond, through free art exhibitions, a multidisciplinary events programme including film screenings, current affairs talks and book launches, and a creative learning programme. MR works in partnership with local, national and international organisations to disseminate their programme to the widest possible audience in London and further afield. Previous partners include The British Museum, Institute of Contemporary Arts (ICA), Shubbak Festival, London Design Festival and the London Festival of Architecture, amongst others. MR also organises the annual Edward W. Said London lecture.

During 2022 the effects of the pandemic began to lessen, with an increased desire by audiences to return to in person attendance. The Mosaic Rooms' visitor figures increased by 117% from the previous year (though still down 12% from 2019 pre-pandemic). The programme combined ambitious new commissions, as well as giving artists their first solo exhibitions in the UK. Deviations from the annual plan included moving Non-Aligned Movement into 2023 due to post covid delays on new commissions; an alternative exhibition was programmed in its place.

Exhibitions in 2022 included:

- Hayv Kahraman presenting a new body of work situating the effects of trauma in the body and investigating methodologies of physical healing and care. This exhibition was our second most attended exhibition to date, with the theme resonating emotively with many. (Received 240 visitors)

- Mahmoud Khaled's immersive exhibition which transformed The Mosaic Rooms into an imaginary domestic space inhabited by the owner of a lost phone. Accompanying the exhibition and in collaboration with Book Works, was a book project. (Received 2015 visitors)

- Marwa Arsanios, Reverse Shot, which reflected on colonial and ecological violence, urbanisation and possible alternatives in grassroots community resistance. (Received 1437 visitors)

Our Public Programme responded to audiences wish to return to in person and more participatory events after the pandemic years of restricted involvement by programming more workshops, performances, reading groups, walks and other initiatives. Themes were selected in consultation with the artists and participant numbers were consciously kept small to encourage intimacy and participation. The programme also launched new partnerships in addition to building on those previously established. All events were booked out and positively attended. Online events continued to be programmed to reduce travel and to enable international audiences to engage. Exhibition tours from Higher Education Institutions increased with curator led tours and further discussions in the bookshop. Around 3000 people attended the 43 events we organised as well as the in-gallery activities; while 170 attended the five online activities we organised.

Our Creative Learning programme had a dynamic year, engaging a range of groups, testing projects and assessing need. This saw delivery of two major school projects, with four schools participating and three artists leading the projects in person at the gallery and in the classroom. Sarha Hersi, worked with Earls Court Youth Centre and family visitors to create a play structure subsequently opened for local families to enjoy during the summer period as part of the Family Play project. Due to landscaping works in the garden, it was located at Chelsea Theatre providing us with the opportunity to engage new community members. A sensory and child-led commission led by Sarah Marsh inviting children and families to design sensory objects for the gallery will be launched next year to provide playful and joyful access to our spaces for all young people and families, one of our objectives.

An additional play area in the bookshop is regularly updated with new activities and materials and Squish Station were commissioned to provide open ended clay play for all to use in the sitting area of the bookshop.

Continuing the work with New Citizen's Gateway, a refugee service in Barnet, The Mosaic Rooms Young Collective formed in autumn 2022, during a 12-week project with artist Nia Fekri. A group of ten young refugees and asylum seekers, meditated on alternative realities, myth and mindfulness to create a multi-sensory installation which opened to the public from 18 November – 22 January 2023 and received incredibly positive feedback from visitors and participants.

The first adult focused project, What Grows Wild, a three-month project was delivered in collaboration with adults from The Dalgarno Trust, a community organisation local to the gallery. Approximately 30 adults took part in a series of four workshops with medical herbalist Rasheeqa Ahmad to explore creativity and traditional forms of health knowledge.

Other initiatives included the launch of the Small Press Fest, a day for visitors to meet small-press and independent publications at the intersection of art, writing and radical publishing and some programming by the publishers which we hope will become an annual event.

The Edward Said Lecture with Nobel Prize winning author Abdulrazak Gurnah, introduced by Bashir Abu-Manneh, and in conversation with author Nadifa Mohammad was held at the Southbank Centre. The event was programme in partnership with the Southbank Centre as part of the London Literature Festival and sold out with an audience of 295.

In 2022 we extended our network of collaborators and developed and devised a number of events in partnership with local arts and community organisations including:

Chisenhale Gallery	Earls Court Youth Club
Metroland Cultures (Brent Biennial)	New Citizens Gateway
Southbank Centre	Dalgarno Trust
The Photographers' Gallery	Kensington Aldridge Academy
The Cosmic House	Venture Centre/ Maternity Champions
Walmer Yard	Young K&C, 2-3 Degree
Pillar Corrias Gallery	Al Hassinaya Community Organisation
Hoax Publication	IntoUniversity.
Karma Bank	
Chelsea Theatre	

4 COMMUNICATIONS & DEVELOPMENT

The Communications and Development Department is new and was set up as a result of the restructuring process. It is intended to be the hub of internal and external knowledge exchange, supporting the goal of being knowledge producers and a learning organisation. The department is still in the process of establishment, but it includes two existing units - communications and media, and fundraising - and will be adding new, key functions: monitoring and evaluation, and sectoral research.

Work was focussed on strategy until the end of 2024 and to that end audience surveys and analysis of existing media output were prioritised. A consultancy to develop the foundation's visual identity and tone of voice, which will affect its communications from mid-2023 onwards, was also engaged.

Social media channels witnessed significant increases:
10% Facebook subscribers
19% Instagram
700% LinkedIn

The YouTube library has been significantly increased hosting 245 videos (71 additional ones).

Nine Co-funding agreements were in place for its projects in Palestine making up 11% of the programmatic expenses in Palestine. Co-funding partners were the Swiss Development Agency (SDC), the Swedish Government, Save the Children International, Drosos, and the King Bedouin Fund-US, The Norwegian Refugee Council.

The Mosaic Rooms in London received support from five organisations: Arts Council England (ACE), Elephant Trust, Henry Moore Foundation, Royal Borough of Kensington & Chelsea (RBKC), Earl's Court Development Fund.

5 ADMINISTRATIVE REVIEWS

Much time and effort were expended in aligning policies and plans with the organisational structure introduced in 2021. PwC were engaged to review our Financial and Accounting Manual and developed new Procurement, Anti-Corruption and Safeguarding policies. Authority matrices for the administration and finance departments were finalised and those for the programmes and communications will be in 2023. ToRs for the Senior Management Committee were also developed and approved. The Strategic Plan (2020 - 2024) was also reviewed.

By the end of 2022, there were 67 employees working in Palestine (42% female). The annual performance appraisal process was concluded in December 2022, and the Trustees approved a merit-based increase in salaries as well as a lump-sum bonus for staff. seven university study grants totalling of $15,200 for employees' children were also approved.

In terms of infrastructure upgrade and capital projects, the charity renovated a property it owns (part of its old premises). The property was advertised for lease in local newspapers and will be let to the Mariam Foundation starting 1 April 2023. Additionally, management of the restaurant at the Culture Centre in Ramallah was outsourced taking effect in May 2022. We also concluded the purchase of a parcel of land adjacent to the Culture Centre in Ramallah to safeguard the natural landscape around the centre. In Gaza, we renovated and refurbished the computer labs and staff offices as well as the entrance enabling easier access and increased capacity.

The following rental income was achieved during the year:

- Equipment rental: $5,549
- Facilities rental: $95,453, of which $77,050 was generated from our old Ramallah premises which are currently leased to the Barenboim-Said Music Foundation (BSMF).

FUNDRAISING STANDARDS

The Foundation has an in-house Resource Development (RD) Manager position at its Ramallah headquarters responsible for fundraising. In the UK, the Mosaic Rooms' Director manages fundraising. Both follow the fundraising policy approved by the Board of Trustees, which states that external funding should not exceed 40% of the annual budget and that the foundation should always play lead in the design and implementation of its projects. In addition, no conditions should be attached to external funding that contradict the foundation's core mission. The foundation approaches donors to extend and expand its programmes' operations by co-funding selected projects and programmes.

The Foundation does not solicit funding from the public or from individuals except in very rare cases pre-approved by the Trustees. No complaints were received from members of the public about the foundation's fundraising activities.

PLANS FOR THE FUTURE

- Continue with the development of the Monitoring & Evaluation framework.
- Develop 2023 - 2024 Resource development strategy and donor engagement plans.
- Fill Resource Development Manager vacancy.
- Evaluate the Public Programme and Outreach activities in Gaza.
- Commission and collect context analysis studies in preparation for the new strategic planning process starting Spring 2024.

6 FINANCIAL REVIEWS

Incoming resources in the 12 months to December 2022 were £5,097,447 which was lower than £11,787,805 in the 12 months to December 2021. The main sources of funding for the Foundation's core programme and administrative expenses are the Al-Qattan Charitable Trust, Jersey, Omar Al-Qattan, Najwa Al-Qattan and Leenah Al-Qattan.

The heirs of the late Leila Al-Qattan, namely her children Najwa, Leenah, Hani and Omar Al-Qattan formally bequeathed her house in Amman, Jordan to the Charity through the Jordanian Sharia Courts after her death on January 27, 2015, and after the passing of her late husband on December 4, 2017. However, foreign entities cannot legally own real estate in Jordan except through the establishment of a non-operating foreign company (in this case, a branch of the UK Charity) a convoluted process requiring the approval of the Ministry of the Interior, which took until 2021 to complete. Moreover, as Jordanian Real Property Law does not allow the Charity to rent nor sell the property for the first six years after its registration (except for its use as a residency or office of the Charity's official representative in Jordan), the Trustees have opted to recognize the house as a tangible asset. The Charity is able to appeal to the Jordanian authorities to reduce this period once it has received a serious purchase offer from a third party.

Total expenditure was £3,071,506 which has decreased from £7,042,966 in the previous period. The percentage of total expenditure vs. the approved budget for this year was 86%.

Overall, the Charity reported a surplus for the year of £2,025,955 (2021 - net surplus of £4,952,814).

At the end of the fiscal year, the balance of the provident fund for employees in Palestine was £923,580 while the severance fund balance for employees in Palestine was £1,363,668.

The funds of the Charity carried forward as at the 31 December 2022 were £46,772,505 of which £30,959,291 was held as restricted funds and £15,813,214 as unrestricted funds.

Reserves Policy

The Trustees have reviewed the Foundation's needs for reserves in line with the guidance issued by the Charity Commission.

The Trustees believe that a prudent level of reserves would be in the region of £1,700,000. This would enable the Foundation to have the financial resources to meet employees' salaries and basic running costs for six months.

The Al-Qattan Charitable Trust in Jersey has been the Foundation's largest donor to date, over a period of more than twenty-five years. The Al-Qattan Charitable Trust was set up with a mandate to support the Foundation's core programmes and running expenses, among other charitable goals. The Foundation's Trustees feel confident of the short and the medium-term security of this funding source. However, they also regard the emergency provisions outlined above as necessary to cover any suspension of the Al-Qattan Charitable Trust's funding for reasons beyond their control.

At the year end the free reserves of the Charity (as defined by unrestricted funds not held as fixed assets) was £2,431,330 which is £731,330 in excess of this policy. The Trustees have reviewed the future plans of the Charity and are satisfied that the level of free reserves will decrease in line with the policy over the corning year. However, at the end of 2023 they will review the level and policy for free reserves as part of the budget setting plan and in line with the strategic plan.

Investment Policy

In August 2021, the Charity contracted Sarasin & Partners as its investment managers and transferred $2.5 million for a Strategic Portfolio. The Charity's investment policy is the preservation of capital against inflation while pursuing conservative to very conservative strategies with an allocation of a maximum of 40% in global bonds and a maximum of 60% in global equities.

The Charity has also asked a half-yearly payment of £50,000 to be paid from investment income to the Charity subject to a request from the Investment Committee. However, no such requests have been made to date due to the portfolio's poor performance in 2022.

With the markets' volatility and uncertain political changes globally, the investment portfolio has not yielded what was expected of it. The investment performance target was 3% per annum above US CPI over a rolling 5-year period, however between August and December 2021 the percentage return on benchmark was 2.3%, and for FY2022 it was -14.7% (a loss of $400,271); in the first three months of 2023, however, performance has gradually begun to improve with a percentage increase of 5.5% for the quarter.

The Charity does not plan to change its investment managers or portfolio in the foreseeable future, as it considers this investment a longer-term one and is aware of the current fluctuations and risks in global markets. We continue to follow a capital preservation policy while pursuing conservative to very conservative strategies with an allocation of a maximum 40% in global bonds and a maximum of 60% in global equities.

Regarding its other assets, the charity continues to seek to sell its property in Amman which it cannot rent (for legal reasons) and which is thus not generating income. Once this is achieved, it will pursue similar conservative investment strategies that can preserve capital and generate income of 2 to 3% above US CPI.

Principal risks and uncertainties

In addition to operating in a politically volatile space, the Charity's principal risks identified in 2022 were mainly:

- Political volatility in regions of work. The Occupied Palestinian Territory (OPT) remains a politically volatile place to work. This may pose risks to operations, staff or property. The charity has several mitigations plans in place such as insurance policies, evacuation and health and safety plans. Fortunately, no major incident has happened so far.
- The internal audit office has indicated the need to further develop M&E and asset management systems, facility pricing, and to recruit a resource development manager. The DG is to oversee the development of these procedures and the recruitment process.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance

The Charity is governed by policies and procedures devised with support from a professional firm of auditors to cover all operations, including internal auditing services provided by Deloitte, which are then discussed and approved by the BoT, as are a semi-annual and annual narrative and financial report on all programmes, projects, and management issues. The BoT meets with the senior management committee (SMC) at least twice a year. The SMC is composed of all members of staff at director level and by other selected senior staff.

The Foundation has a long and successful history of collaboration with other major charities and institutions, including the Swedish International Development Agency, the Drosos Foundation (Switzerland), the Arts Council England, Taawon (previously Welfare Association) in Geneva, the European Union, the Palestinian Museum, the Swiss Development Cooperation and many others. Historical and current projects have mainly been co-funding interventions in medium to long-term strategic goals. Our Chair of the Board was elected to chair the Palestinian Museum in August 2020. However, he plays no part whatsoever in discussions or decisions relating to joint projects between the two institutions. Since 2022, he is also a member of the Board of Directors of Taawon (Geneva). The Foundation provides free office space at its London offices to Welfare Association (UK), Taawon's UK partner organisation.

The Foundation has a risk matrix and risk register that is updated every year.

Directors' indemnity insurance

Directors' indemnity insurance for the benefit of one or more Directors of the Company was in force during the financial period.

The Constitution of the Charity

The Charity is a registered charity and a company limited by guarantee.

The Articles of Association set out the Charity's purposes and its governing structure. They are supported by a Governance Manual which lays out in detail policies and processes related to all governance functions.

Recruitment and Induction of Trustees

The Charity may by ordinary resolution appoint a person who is willing to be a Trustee. Potential candidates are recommended by the Nominations Committee. Selection criteria is focussed on candidates' professional expertise in the Foundation's areas of work, as well as other areas such as management, audit, public relations and fundraising. Candidates are then recommended for approval by the Board.

The Chair of the Board is responsible for the induction of new Trustees. An information pack is provided on appointment, meetings with relevant members of staff and Trustees arranged and any training provided as needed. Newly appointed Trustees must return a signed Confidentiality Agreement, Declaration of Interests and a Trustee Eligibility Form. During 2022 and early 2023 several candidates were identified by the board as potential new Trustees. These have been approached and have expressed interest in joining. Their formal election and induction are expected in late 2023, to replace three of our existing Trustees, one of whom (Nadia Hijab) resigned in December 2022.

Remuneration policy

The Board conducts regular research on comparable remuneration packages for all key management posts. All staff (except for the Director General (DG)) are paid according to a salary scale that is reviewed regularly by the Board. The DG's remuneration is negotiated directly with the Chair of the Board.

Public Benefit

We have referred to the guidance in Section 17 of the Charities Act 2011 on Public Benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees, as well as all senior members of staff, are asked to carefully consider how planned activities will contribute to the aims and objectives they have set.

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2022

In that regard, the Trustees are satisfied that all activities and the benefits arising from them are strictly in line with the Charity's stated aims; that its activities are solely focussed on children, teachers, artists and creators and members of the general public interested in cultural and educational activities; that all opportunities and benefits are offered on an open, transparent but competitive basis, while ensuring that activities are distributed across geographical, economic and social areas and strata with a specific focus on marginalised or impoverished communities (for example in rural areas, economically disadvantaged communities or refugee camps), without compromising the quality of services provided.

This report was approved and authorised for issue and signed on its behalf by:

....

Omar Al-Qattan

Chair, Board of Trustees

Date: 24/08/2023

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2022

The Trustees (who are also the Directors of the Foundation for the purposes of company law) are responsible for preparing the Trustees' Report including the Strategic Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Foundation and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Foundation will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Foundation's transactions and disclose with reasonable accuracy at any time the financial position of the Foundation and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Foundation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the Foundation's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Approved by order of the Members of the Board of Trustees and signed on its behalf by:

....

Omar Abdul Muhsen Al-Qattan
Trustee
Date: 24/08/2023

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF A.M. QATTAN FOUNDATION

Opinion

We have audited the financial statements of A.M. Qattan Foundation (the 'Foundation') for the year ended 31 December 2022 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2022 and of its incoming resources and application of resources, including its income and expenditure for the year 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 Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. 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 charitable company 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

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, 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.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report including the Strategic Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report and the Strategic Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report including the Strategic Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities, the Trustees (who are also the Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Obtaining an understanding of the legal and regulatory frameworks that the entity operates in, focusing on those laws and regulations that had a direct effect on the financial statements
- Enquiry of management to identify any instances of known or suspected instances of fraud;
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of management and those charged with governance about any instances of non-compliance with laws and regulations;
- Reviewing the control systems in place and testing the effectiveness of the controls;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness;
- Evaluating the business rationale of significant transactions outside the normal course of business;
- Reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Enquiries made of the component auditors of the Palestine branch.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF A.M. QATTAN FOUNDATION (CONTINUED)

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. This description forms part of our Auditors' Report.

Use of our report

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.

Sudhir Singh

Sudhir Singh FCA (Senior Statutory Auditor)
for and on behalf of
MHA
Statutory Auditor
London, United Kingdom

Date: 25 September 2023

MHA is the trading name of MacIntyre Hudson LLP, a limited liability partnership in England and Wales (registered number OC312313).

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £	*Total funds 2021 £*
Income from:					
Donations, legacies and grants	3	**621,469**	**3,830,313**	**4,451,782**	*11,015,914*
Charitable activities	4	**35,425**	**53,022**	**88,447**	*125,749*
Other trading activities	5	**-**	**92,114**	**92,114**	*257,867*
Investments	6	**159,123**	**282,459**	**441,582**	*361,934*
Other income		**-**	**23,522**	**23,522**	*26,341*
Total income		**816,017**	**4,281,430**	**5,097,447**	*11,787,805*
Expenditure on:					
Raising funds	7	**70,316**	**134,459**	**204,775**	*352,898*
Charitable activities	8,9	**799,786**	**5,681,319**	**6,481,105**	*7,033,801*
(Gain)/ loss on foreign exchange		**-**	**(3,614,374)**	**(3,614,374)**	*(343,733)*
Total expenditure		**870,102**	**2,201,404**	**3,071,506**	*7,042,966*
Net (losses)/gains on investments	15	**(134,932)**	**134,946**	**14**	*207,975*
Net movement in funds		**(189,017)**	**2,214,972**	**2,025,955**	*4,952,814*
Reconciliation of funds:					
Total funds brought forward		**16,002,231**	**28,744,319**	**44,746,550**	*39,793,736*
Net movement in funds		**(189,017)**	**2,214,972**	**2,025,955**	*4,952,814*
Total funds carried forward		**15,813,214**	**30,959,291**	**46,772,505**	*44,746,550*

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 26 to 51 form part of these financial statements.

BALANCE SHEET
AS AT 31 DECEMBER 2022

	Note	2022 £	2022 £	2021 £	2021 £
Fixed assets					
Tangible assets	14		26,751,090		25,301,254
Investments	15		15,741,678		14,770,659
			42,492,768		40,071,913
Current assets					
Stocks	16	17,484		17,484	
Debtors: Amounts falling due within one year	17	857,498		1,509,259	
Cash at bank and in hand	23,24	6,652,592		7,332,392	
		7,527,574		8,859,135	
Creditors: Amounts falling due within one year	18	(960,589)		(1,978,150)	
Net current assets			6,566,985		6,880,985
Total assets less current liabilities			49,059,753		46,952,898
Provisions for employees' benefits	19		(2,287,248)		(2,206,348)
Total net assets			46,772,505		44,746,550
Charity funds					
Restricted funds	20		30,957,226		28,744,319
Unrestricted funds	20		15,815,279		16,002,231
Total funds			46,772,505		44,746,550

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

....

Omar Abdul Muhsen Al-Qattan
Trustee
Date: 24/08/2023

The notes on pages 26 to 51 form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2022

	Note	2022 £	2021 £
Cash flows from operating activities			
Net cash used in operating activities	22	**(18,158)**	*4,416,329*
Cash flows from investing activities			
Investment income	6	**441,582**	*361,934*
Purchase of tangible fixed assets	14	**(493,967)**	*(4,416,663)*
Proceeds from sale of investments	15	**-**	*1,910,689*
Purchase of investments	15	**(151,182)**	*(1,810,518)*
Net cash used in investing activities		**(203,567)**	*(3,954,558)*
Change in cash and cash equivalents in the year		**(221,725)**	*461,771*
Cash and cash equivalents at the beginning of the year		**7,332,392**	*7,214,354*
Change in cash and cash equivalents due to exchange rate movements		**(458,075)**	*(343,733)*
Cash and cash equivalents at the end of the year	23	**6,652,592**	*7,332,392*

The notes on pages 26 to 51 form part of these financial statements.

1. General information

The Foundation is a company limited by guarantee and is registered with the Charity Commission (Charity Registered Number 1029450) and Registrar of Companies (Company Registration Number 02171893).

The Members of the Foundation are the Trustees named on page 1. In the event of the Foundation being wound up, the liability in respect of the guarantee is limited to £1 per Member of the Foundation.

The address of the registered office is given in the Foundation information on page 1 of these financial statements. The nature of the Foundation's operations and principal activities are detailed in the Trustees Report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) and the Companies Act 2006.

A.M. Qattan Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in sterling, although the functional currency is US dollars. The Charity is registered in the UK but conducts the majority of its business via a branch in Palestine, where US dollars is the preferred currency. Amounts presented in these financial statements are rounded to the nearest pound.

2.2 Going concern

The Trustees have assessed whether the use of going concern and have considered possible events or conditions that might cast significant doubt on the ability of the Foundation to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. In particular, the Trustees have considered the Foundation’s forecasts and projection. After making enquiries, the Trustees have concluded that there is a reasonable expectation that the Foundation has adequate resources to continue in operational existence for the foreseeable future. The Foundation therefore continues to adopt the going concern basis in preparing its financial statements.

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Foundation has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For donations to be recognised, the Foundation will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfillment of those conditions is within the control of the Foundation and it is probable that they will be fulfilled.

For legacies, entitlement is taken as the earlier of the date on which either: the Foundation is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Foundation that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the Foundation has been notified of the executor's intention to make a distribution. Where legacies have been notified to the Foundation, or the Foundation is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends and interest. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy, the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend income is recognised as the Foundation’s right to receive payment is established.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the Foundation. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants are recognised at fair value when the Foundation has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Foundation; this is normally upon notification of the interest paid or payable by the Bank.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. Accounting policies (continued)

2.4 Expenditure

All expenditure is accounted for on an accruals basis. Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Expenditure on raising funds includes all expenditure incurred by the Foundation to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Foundation's objectives, as well as any associated support costs.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Other expenditure represents those items not falling into the categories above.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of Financial Activities.

2.6 Taxation

The Foundation is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Foundation is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Buildings	- 20 years straight line
Furniture and fittings	- 4 - 7 years straight line
Books	- 10 years straight line
Computer equipment	- 3 years straight line
Motor vehicles	- 5 years straight line

2.8 Investments

Fixed asset investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value using the closing quoted market price or the share of the Net Asset Value of the fund (if unlisted). All gains and losses are taken to the Statement of Financial Activities as they arise.

The Statement of Financial Activities includes all net gains and losses arising on revaluation and disposals throughout the year. As investments are revalued to fair value continuously, no realised gains or losses arise.

Investment properties are recorded at fair value at each reporting date with changes in fair value recognised in net (gains)/losses in the Statement of Financial Activities.

Investments held as fixed assets are shown at cost less provision for impairment.

2.9 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2. Accounting policies (continued)

2.12 Liabilities

Liabilities and provisions are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Foundation anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.13 Financial instruments

The Foundation only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Investments - managed investments and investment properties are classified as basic financial instruments and are held at their fair value as detailed in Note 15.

Debtors – trade and other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 17. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Liabilities – trade creditors, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost as detailed in Note 18. Taxation and social security are not included in the financial instruments disclosure. Deferred income is not deemed to be a financial liability, as in the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

2.14 Pensions

The Foundation operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Foundation to the fund in respect of the year.

2.15 Termination payments

Termination benefits, including redundancy costs, are recognised when the Charity has the obligation to pay the benefits and they can be reliably measured.

2. Accounting policies (continued)

2.16 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Foundation and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Foundation for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.17 Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

In the view of the Trustees in applying the accounting policies adopted, the following judgements have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the accounts:

- Depreciation rates for tangible fixed assets
- Basis of valuation of investment properties and financial investments
- Basis of valuation of artworks
- Foreign exchange movements

3. Income from donations, legacies and grants

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Donations	621,919	2,646,303	**3,268,222**
Grants	(450)	1,184,010	**1,183,560**
Government grants	-	-	**-**
Total 2022	621,469	3,830,313	**4,451,782**

In the prior year, the Charity claimed funding from government support schemes in response to the coronavirus outbreak. The Charity furloughed its staff under the government's Coronavirus Job Retention Scheme and funding received of £NIL *(2021 - £21,557)* relates to staff costs in respect of those furloughed staff members. There are no unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

	Unrestricted funds 2021 £	*Restricted funds 2021 £*	*Total funds 2021 £*
Donations	*6,317,527*	*3,061,296*	*9,378,823*
Grants	*26,230*	*1,589,304*	*1,615,534*
Government grants	*21,557*	-	*21,557*
Total 2021	*6,365,314*	*4,650,600*	*11,015,914*

4. Income from charitable activities

	Unrestricted funds 2022 £	**Restricted funds 2022 £**	**Total funds 2022 £**
The Mosaic Rooms	35,425	36,202	**71,627**
Culture and Education	-	16,820	**16,820**
Total 2022	35,425	53,022	**88,447**

	Unrestricted funds 2021 £	*Restricted funds 2021 £*	*Total funds 2021 £*
The Mosaic Rooms	*45,420*	*61,956*	*107,376*
Culture and Education	-	*18,373*	*18,373*
Total 2021	*45,420*	*80,329*	*125,749*

5. Income from other trading activities

	Restricted funds 2022 £	Total funds 2022 £
Restaurant income	92,114	**92,114**

	Restricted funds 2021 £	*Total funds 2021 £*
Restaurant income	*257,867*	*257,867*

6. Investment income

	Unrestricted funds 2022 £	**Restricted funds 2022 £**	**Total funds 2022 £**
Rental income	132,542	77,040	**209,582**
Income from listed investments	-	74,032	**74,032**
Bank interest receivable	26,581	131,387	**157,968**
Total 2022	159,123	282,459	**441,582**

	Unrestricted funds 2021 £	*Restricted funds 2021 £*	*Total funds 2021 £*
Rental income	*176,470*	*59,954*	*236,424*
Income from listed investments	-	*43,417*	*43,417*
Bank interest receivable	*276*	*81,817*	*82,093*
Total 2021	*176,746*	*185,188*	*361,934*

7. Cost of raising funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Investment management costs	70,316	-	**70,316**
Restaurant costs	-	134,459	**134,459**
	70,316	134,459	**204,775**

	Unrestricted funds 2021 £	*Restricted funds 2021 £*	*Total funds 2021 £*
Investment management costs	*42,414*	-	*42,414*
Restaurant costs	-	*310,484*	*310,484*
	42,414	*310,484*	*352,898*

Investment management costs were incurred in respect of rental income on the investment property.

8. Analysis of expenditure on charitable activities - by fund

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
The Mosaic Rooms	262,418	25,000	**287,418**
Culture and Education	282,926	3,243,493	**3,526,419**
Public Programme	254,442	2,412,826	**2,667,268**
Total 2022	799,786	5,681,319	**6,481,105**

	Unrestricted funds 2021 £	*Restricted funds 2021 £*	*Total funds 2021 £*
The Mosaic Rooms	*364,287*	*-*	*364,287*
Culture and Education	*298,041*	*4,523,410*	*4,821,451*
Public Programme	*135,308*	*1,712,755*	*1,848,063*
Total 2021	*797,636*	*6,236,165*	*7,033,801*

9. Analysis of expenditure on charitable activities - by type

	Activities undertaken directly 2022 £	**Grant funding of activities 2022 £**	**Support costs 2022 £**	**Total funds 2022 £**
The Mosaic Rooms	204,817	25,000	57,601	**287,418**
Culture and Education	986,461	569,907	1,970,051	**3,526,419**
Public Programme	916,986	-	1,750,282	**2,667,268**
Total 2022	2,108,264	594,907	3,777,934	**6,481,105**

	Activities undertaken directly 2021 £	*Grant funding of activities 2021 £*	*Support costs 2021 £*	*Total funds 2021 £*
The Mosaic Rooms	*279,210*	*35,000*	*50,077*	*364,287*
Culture and Education	*1,661,774*	*750,748*	*2,408,929*	*4,821,451*
Public Programme	*754,432*	-	*1,093,631*	*1,848,063*
Total 2021	*2,695,416*	*785,748*	*3,552,637*	*7,033,801*

9. Analysis of expenditure on charitable activities - by type (continued)

Analysis of support costs

	Total funds 2022 £	*Total funds 2021 £*
Staff costs	**1,380,865**	*1,539,765*
Depreciation and impairments	**1,379,592**	*1,282,931*
Advertisement and promotion	**28,978**	*28,776*
Events and Activities	**6,211**	*2,758*
Governance costs	**71,368**	*32,040*
Insurance	**47,236**	*22,785*
Legal and professional fees	**82,680**	*84,375*
Maintenance and consumables	**350,500**	*267,020*
Other costs	**200,834**	*174,968*
Other staff costs	**34,650**	*23,874*
Premises costs	**173,014**	*85,902*
Subscriptions and membership fees	**8,498**	*3,357*
Transportation, travel and accomodation	**12,661**	*4,046*
Residencies and workshop expenses	**-**	*40*
Loss on the sale of fixed assets	**1,015**	*-*
	3,777,934	*3,552,637*

10. Governance costs

	2022 £	*2021 £*
Auditor's remuneration - Audit of the financial statements	**16,600**	*16,800*
Auditor's remuneration - Preparation of the financial statements	**3,850**	*4,140*
Auditor's remuneration - Under accrual of prior year fees	**4,440**	*-*
Auditor's remuneration - Other non-audit services	**13,306**	*11,100*
Auditor's remuneration - Audit of the Palestine financial statements	**33,172**	*-*
	71,368	*32,040*

A review of Governance Costs has been undertaken in the year, and it has been considered appropriate to include Palestine audit costs in Governance costs.

11. Summary of grants paid

	2022 £	2021 £
Grants paid to institutions	**398,943**	*562,266*
Grants paid to individuals	**195,964**	*223,482*
	594,907	*785,748*

An analysis of grants paid can be found below. Only grants paid over £10,000 are seperately disclosed.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2022

	2022 £	2021 £
Grants to institutions		
Aida Youth Centre	**10,977**	-
Al Harah Theatre	**16,142**	-
Al Hoash	**-**	*48,702*
Al Jaroushiyeh Girls Group	**17,756**	-
Al Mada Association	**-**	-
Al Marsad- The Arab Centre for Human Rights in Golan	**16,142**	-
Art to Heart (Fan Min Al Qalb)	**-**	*21,702*
Atabet Fann	**-**	*11,630*
Birzeit University	**-**	*13,137*
Burj Alluqluq Social Centre Society	**16,142**	-
Dar Al Kalima Collage	**-**	*49,735*
First Ramallah Group (Sareyyet Ramallah)	**16,142**	-
Gaza Association for Culture and Art	**-**	*50,673*
General Union of Cultural Centers	**-**	*28,155*
Hakawi Association for Culture & Arts	**14,205**	-
Human Developmental Association	**-**	*17,446*
Jerusalemite Youth Cultural Forum	**16,142**	-
Khalil Sakakini Cultural Center	**-**	*23,860*
Naqsh Popular Art Association	**11,622**	-
Ni'lin Center for Cultural Work Charitable Society	**20,954**	-
Partners for Sustainable Development	**-**	*11,359*
Popular Art Centre	**16,142**	-
Qandeel for Arts and Culture	**-**	*33,141*
RIWAQ	**24,213**	-
Sakyia	**-**	*71,343*
Shagaf for Digital Expression	**20,178**	-
Shubbak	**25,000**	*35,000*
The Freedom Theatre	**16,142**	-
The Palestinian Circus School	**21,792**	-
The Palestinian Museum	**-**	*12,591*
Visual Arts Forum	**-**	*24,460*
Grants paid to institutions < £10,000	**119,252**	*109,332*
	398,943	*562,266*
Grants to individuals	**195,964**	*223,482*
	594,907	*785,748*

12. Staff costs

	2022 £	*2021* *£*
Wages and salaries	**1,997,320**	*2,581,893*
Social security costs	**25,408**	*22,534*
Pension costs	**159,213**	*282,835*
	2,181,941	*2,887,262*

Wages and salaries includes termination benefits totalling £133,396 *(2021 - £489,996).*

£56,100 *(2021 - £136,081)* relates to the accrual of statutory redundancy payments (known as Severance pay) for current staff in line with Palestine employment law. In the year, payments of £229,111 *(2021 - £600,663)* were made to employees. Please see Note 19 for more details.

£77,296 *(2021 - £353,915)* relates to non-contractual redundancy payments, which are ex-gratia payments. They were made to employees as a result of the restructure process in Palestine. The Trustees deemed the payments as in the best interest of the charity and were approved in the year, so there were no associated liabilities at the year end.

The average number of persons employed by the Foundation during the year was as follows:

	2022 No.	*2021* *No.*
Employees	**80**	*101*

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2022 No.	*2021* *No.*
In the band £60,001 - £70,000	**1**	*-*
In the band £70,001 - £80,000	**1**	*4*
In the band £80,001 - £90,000	**2**	*-*
In the band £90,001 - £100,000	**1**	*1*

Key Management Personnel include the Trustees and the Senior Management Team (consisting of: the Director General, Al-Qattan Cultural Centre-Gaza Director, Culture & Education Programme Director, Director of Finance, Director of Administration and Public Programme Director). Total remuneration paid to Key Management Personnel amounted to £451,687 *(2021 - £450,035).*

13. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2021 - £NIL)*.

During the year ended 31 December 2022, expenses totalling £1,276 were reimbursed or paid directly to 1 Trustee *(2021 - £286 to 2 Trustees)*. Costs related to telephone and transportation costs.

14. Tangible fixed assets

	Freehold land and buildings £	Furniture, fittings and books £	Computer equipment £	Motor vehicles £	Total £
Cost or valuation					
At 1 January 2022	**27,207,266**	**3,034,355**	**772,166**	**171,657**	**31,185,444**
Additions	**328,899**	**158,539**	**6,529**	**-**	**493,967**
Disposals	**-**	**(17,979)**	**(8,254)**	**(18,563)**	**(44,796)**
Transfers between classes	**(294,031)**	**-**	**-**	**-**	**(294,031)**
Exchange differences	**2,843,842**	**360,681**	**87,897**	**19,962**	**3,312,382**
At 31 December 2022	**30,085,976**	**3,535,596**	**858,338**	**173,056**	**34,652,966**
Depreciation					
At 1 January 2022	**3,319,755**	**1,772,393**	**681,091**	**110,951**	**5,884,190**
Charge for the year	**971,995**	**295,609**	**76,016**	**17,018**	**1,360,638**
On disposals	**-**	**(16,964)**	**(8,254)**	**(18,563)**	**(43,781)**
Transfers between classes	**(29,403)**	**-**	**-**	**-**	**(29,403)**
Exchange differences	**424,010**	**213,971**	**79,044**	**13,207**	**730,232**
At 31 December 2022	**4,686,357**	**2,265,009**	**827,897**	**122,613**	**7,901,876**
Net book value					
At 31 December 2022	**25,399,619**	**1,270,587**	**30,441**	**50,443**	**26,751,090**
At 31 December 2021	*23,887,511*	*1,261,962*	*91,075*	*60,706*	*25,301,254*

15. Fixed asset investments

	Listed investments £	Other fixed asset investments £	Total £
Cost or valuation			
At 1 January 2022	**3,538,008**	**11,232,651**	**14,770,659**
Additions	**24,088**	**127,094**	**151,182**
Gains/ (losses) from fair value adjustments	**14**	**(18,954)**	**(18,940)**
Transfers between classes	**-**	**264,628**	**264,628**
Exchange differences	**204,897**	**369,252**	**574,149**
At 31 December 2022	**3,767,007**	**11,974,671**	**15,741,678**
Net book value			
At 31 December 2022	**3,767,007**	**11,974,671**	**15,741,678**
At 31 December 2021	*3,538,008*	*11,232,651*	*14,770,659*

Other fixed asset investments

Other fixed asset investments relate to;

- a painting and artwork purchased during 2014 by the A.M. Qattan Foundation and a painting and property bequeathed to the A.M Qattan Foundation during 2017
- the previous offices of the A.M. Qattan Foundation, being two buildings and the adjacent land in the Masyoun area, Ramallah.

The Other Fixed Asset Investments is measured at fair value at each reporting date. Fair value is attributed on the basis of valuations carried out by independent valuers. The Trustees review this valuation annually with any changes in the fair value being recognised under the heading 'Gains/(losses) on investments' in the Statement of Financial Activities incorporating income and expenditure account.

Following a decision by the Investment Committee, the Al-Matal Restaurant was leased to third party starting from 01.06.2022. As a result, a transfer has been recognised to reclassify the Al-Matal Restaurant building from fixed assets to investments (based on PwC recommendation).

16. Stocks

	2022 £	*2021 £*
Finished goods	**17,484**	*17,484*

17. Debtors

	2022 £	*2021 £*
Due within one year		
Trade debtors	**21,516**	*29,315*
Other debtors	**66,691**	*87,941*
Prepayments and accrued income	**769,291**	*1,392,003*
	857,498	*1,509,259*

18. Creditors: Amounts falling due within one year

	2022 £	*2021 £*
Trade creditors	**59,582**	*115,903*
Other taxation and social security	**17,901**	*16,022*
Other creditors	**58,603**	*110,545*
Accruals and deferred income	**824,503**	*1,735,680*
	960,589	*1,978,150*

	2022 £	*2021 £*
Deferred income		
Deferred income at 1 January	**1,702,729**	*1,940,433*
Resources deferred during the year	**755,596**	*1,702,729*
Amounts released from previous periods	**(1,702,729)**	*(1,940,433)*
Deferred income at 31 December	**755,596**	*1,702,729*

At 31 December 2022, deferred income was recognised for income received during the financial year for projects taking place in the year ended 31 December 2023.

19. Provisions

	Severance pay £	Provident pay £	Total £
At 1 January 2022	**1,381,035**	**825,313**	**2,206,348**
Additions	**51,951**	**198,240**	**250,191**
Amounts used	**(229,111)**	**(198,543)**	**(427,654)**
Exchange differences	**159,793**	**98,570**	**258,363**
	1,363,668	**923,580**	**2,287,248**

Severance pay

The Foundation in Palestine provides for its employees' severance pay according to the prevailing labour law.

Provident fund

The Foundation in Palestine contributes to the employees' provident fund.

20. Statement of funds

Statement of funds - current year

	Balance at 1 January 2022 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2022 £
Unrestricted funds					
UK branch	**16,002,231**	**816,017**	**(868,037)**	**(134,932)**	**15,815,279**
Restricted funds					
UK branch	**234,958**	**36,202**	**(25,766)**	**-**	**245,394**
Palestine Branch:	**28,509,361**	**4,245,228**	**(2,177,703)**	**134,946**	**30,711,832**
	28,744,319	**4,281,430**	**(2,203,469)**	**134,946**	**30,957,226**
Total of funds	**44,746,550**	**5,097,447**	**(3,071,506)**	**14**	**46,772,505**

Restricted grants and donations to the UK Branch received during the year were for specific exhibitions and their accompanying education and outreach progammes.

On 29 April 1998, A.M. Qattan Foundation - Palestine was established as a branch of A.M. Qattan Foundation for the specific purposes of managing the Foundation's work in Palestine and the projects being carried on out there.

The funds held by the branch are therefore treated as a separate restricted fund in the accounts of the Foundation in accordance with the treatment prescribed in the Charities SORP.

20. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2021 £	*Income* £	*Expenditure* £	*Gains/ (Losses)* £	*Balance at 31 December 2021* £
Unrestricted funds					
UK branch	*10,873,632*	*6,587,480*	*(813,491)*	*(645,390)*	*16,002,231*
Restricted funds					
UK branch	*173,002*	*61,956*	-	-	*234,958*
Palestine branch	*28,747,102*	*5,138,369*	*(6,229,475)*	*853,365*	*28,509,361*
	28,920,104	5,200,325	(6,229,475)	*853,365*	*28,744,319*
Total of funds	*39,793,736*	*11,787,805*	*(7,042,966)*	*207,975*	*44,746,550*

21. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total funds 2022 £
Tangible fixed assets	3,407,000	23,344,090	**26,751,090**
Fixed asset investments	9,976,949	5,764,729	**15,741,678**
Current assets	2,586,911	4,940,663	**7,527,574**
Creditors due within one year	(155,581)	(805,008)	**(960,589)**
Provisions for liabilities and charges	-	(2,287,248)	**(2,287,248)**
Total	15,815,279	30,957,226	**46,772,505**

Analysis of net assets between funds - prior year

	Unrestricted funds 2021 £	*Restricted funds 2021 £*	*Total funds 2021 £*
Tangible fixed assets	3,407,000	21,894,254	*25,301,254*
Fixed asset investments	10,087,793	4,682,866	*14,770,659*
Current assets	2,614,747	6,244,388	*8,859,135*
Creditors due within one year	(107,309)	(1,870,841)	*(1,978,150)*
Provisions for liabilities and charges	-	(2,206,348)	*(2,206,348)*
Total	16,002,231	28,744,319	*44,746,550*

22. Reconciliation of net movement in funds to net cash flow from operating activities

		2022 £	2021 £
Net (expenditure)/income for the period (as per Statement of Financial Activities)		**2,025,955**	*4,952,814*
Adjustments for:			
Depreciation & impairment charges	14	**1,379,592**	*1,282,932*
(Gain)/ loss on investments	15	**(14)**	*(207,975)*
Investment income	6	**(441,582)**	*(361,934)*
Loss on the sale of fixed assets	14	**1,015**	*4,736*
Decrease in stocks	16	**-**	*3,007*
Decrease / (increase) in debtors	17	**651,761**	*(15,525)*
(Decrease) / increase in creditors	18	**(1,017,561)**	*(668,187)*
Increase / (decrease) in provisions	19	**80,900**	*(552,170)*
Foreign exchange adjustment on fixed assets	14,15	**(3,156,299)**	*(365,102)*
Foreign exchange movement		**458,075**	*343,733*
Net cash provided (used in)/by operating activities		**(18,158)**	*4,416,329*

23. Analysis of cash and cash equivalents

	2022 £	2021 £
Cash in hand	**6,652,592**	*7,332,392*
Total cash and cash equivalents	**6,652,592**	*7,332,392*

24. Analysis of Net Debt

	At 1 January 2022 £	Cash flows £	Changes in market value and exchange rate movements £	At 31 December 2022 £
Cash at bank and in hand	7,332,392	(4,294,430)	3,614,630	6,652,592
	7,332,392	(4,294,430)	3,614,630	6,652,592

25. Related party transactions

The Foundation was established by the late Abdul Mohsin and Leila Al-Qattan, and by their four children, who continue to be its sole Members (in addition to one grand-child, also named Leila). Members of the Al-Qattan family also provide some of the Foundation's financial support. Members have no involvement in operational matters and only approve annual budgets based on the recommendations of the Board of Trustees, which has sole oversight over annual plans and operations. Members may also appoint Trustees (based on the recommendations of the Board's Nominations and Appointment Subcommittee) and any new Members must also be approved by the Board of Trustees. The Board of Trustees may not comprise more than two Members, who must form a minority of Trustees.

A legally and operationally separate body named the Al-Qattan Charitable Trust was settled by the late Abdul Mohsin Al-Qattan in Jersey. The Trust was endowed to support the Foundation's core expenses, as well as other similar charitable causes, from its annual income and it is governed by an independent investment board under the management of a Jersey Trust Company.

	2022 £	*2021 £*
Contribution from Al Qattan Charitable Trust - Guernsey	-	*2,161,047*
Unrestricted contribution from Omar Al-Qattan	2,646,303	*3,801,599*
Unrestricted donation from Al-Qattan Charitable Trust	-	*300,000*
Restricted contribution from Najwa Al-Qattan Family Trust - Science Studio	-	*69,056*
Restricted contribution from Leenah Al-Qattan - Curatorial Unit	123,518	*171,521*
Restricted contribution from Leenah Al-Qattan - New Building Facilities	79,096	*-*
Restricted contribution from Omar Al-Qattan - New Building Facilities	292,877	*-*
Net assets with donor restriction - Omar Al-Qattan - New Building Facilities	66,964	*330,818*
Net assets with donor restriction - Leenah Al-Qattan - New Building Facilities	-	*72,716*
Net assets with donor restriction - Leenah Al-Qattan - Curatorial Unit	-	*113,556*
	3,208,758	*7,020,313*

Accounts

Company Registered Number (England and Wales):02171893
Charity Registered Number:1029450

A.M. QATTAN FOUNDATION

(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2021

A.M. QATTAN FOUNDATION
(A Company Limited by Guarantee)

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A.M. QATTAN FOUNDATION
(A Company Limited by Guarantee)

REFERENCE AND ADMINISTRATIVE DETAILS OF THE FOUNDATION, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2021

Trustees	Omar Abdul Muhsen Al-Qattan, Chair Dr Najwa Al-Qattan Nadia Hijab, Secretary Abla Maayah, Treasurer Dr Khalil Hindi Dr Raif Zreik Professor Khaled Fahmy Dr Mezna Qato
Company registered number	02171893
Charity registered number	1029450
Registered office	Tower House 226 Cromwell Road London SW5 0SW
Director General	Fida Touma - Ramallah
Independent auditors	MHA MacIntyre Hudson Chartered Accountants and Statutory Auditor London
Bankers	EuropeArab Bank 73 Brook Street Mayfair London W1K 4HX Barclays Bank Level 12 1 Churchill Place London E14 5HP
Solicitors	Thomas Eggar 75/76 Shoe Lane London EC31 3JB

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees present their annual report together with the audited financial statements of the Foundation for the year ended 31 December 2021. The Trustees confirm that the Annual Report and financial statements of the Charity comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

FOREWORD

This report provides a summary of 2021 achievements measured against the objectives set by our 2020-2024 strategic plan, which was approved by the Board on 12 December 2019, and the work plans set and approved in December 2020 for 2021.

2021 has been an unusual year in that, for the first half, the Foundation followed the old organisational structure, while in the second half, it adopted its new one. It was thus a year of considerable change with significant new challenges. Alongside these changes, coronavirus related measures were still present mostly until the autumn of the year, and in May 2021 Palestine witnessed unrest across all its geographies, particularly in Jerusalem and Gaza Strip. This brought work to a virtual standstill for a few weeks, particularly in Gaza.

In parallel to the restructuring process, programmes and units continued their work and services to their constituents despite several gaps and pauses, for which the Trustees strongly commend the team in Palestine. Similar resilience and resourcefulness were shown by The Mosaic Rooms team in London, which continued its brilliant online and in person programmes despite the frequent and unpredictable disruptions brought on by the pandemic.

The report follows the new organisational structure, summarized in the next point, and a brief on the restructuring process and human resource outcomes is provided under the Administrative Review below.

NEW ORGANISATIONAL STRUCTURE

The restructuring process started in March 2020, with the hiring of an external consultant to lead and support. Three major factors were determinant to the outcomes:

- The elimination of redundancy, cutting costs, to better assure the financial sustainability of the Foundation.
- Greater efficiency of processes and decision-making.
- Better integration and complementarity between programmes and activity centres.

After a full year of deliberations and programme re-engineering, the Board of Trustees (BoT) approved the new structure in March 2021. This was followed by a review of job descriptions, an evaluation of current positions, staff placement decisions and a review of the salary scale. Staff placement results were communicated to West Bank staff in June 2021, and decisions took effect from July. In Gaza, in light of the emergency situation following the Israeli onslaught in May, the Foundation decided to give more breathing room to its staff and so results were communicated two months later in August and took effect in September.

Below is the Foundation's new structure:

I. Director General

II. Director of the Qattan Cultural Centre (Gaza)

III. Administration Department
   a. IT
   b. HR
   c. Procurement
   d. Facilities

IV. Finance Department

V. Public Programme
   a. Curatorial Unit
   b. Community Engagement Unit
   c. Libraries

VI. Culture & Education Programme
   a. Education Unit
   b. Child Creativity Unit
   c. Grants & Capacities Support Unit

VII. Communications & Development Department
   a. Communications
   b. Fundraising
   c. Monitoring and Evaluation (M&E)
   d. Sectoral research

VIII. The Mosaic Rooms (London)

While some activities and tracks were already integral parts to the Foundation's work (mainly the programmatic ones), some are new and still under development (mainly M&E and sectoral research). In addition, the Child Centre in Gaza is transforming into a cultural centre that caters to the wider public and has now been renamed the Qattan Cultural Centre - Gaza. Children and their immediate caregivers remain key and, with the library at its core, the centre is now extending its working hours into the evenings in order to offer a variety of cultural events to the wider public too.

STRATEGIC REPORT

OBJECTIVES AND ACTIVITIES

Objects

The objects of the Charity are the advancement of the education of Arabs in general and of Palestinians in particular, and the advancement of the education of the public in Arab and Palestinian studies.

Activities - Overview

The activities of the Charity continue to be focused on 1) arts and culture through financial support, training, commissioning of works, partnerships, and public events, and 2) education through teacher empowerment and training and 3) focused community and school engagement, working with children at varying levels and with educational and cultural activities.

These activities that ultimately feed into the Charity's main objective are detailed under three programmes: Culture & Education, the Public Programme and The Mosaic Rooms.

Other activities that serve its internal (and eventually external) environment and sustainability are those deemed to be support functions i.e. the Administration, Finance, Communications & Development departments.

While this extended review and change process was underway, activities in the fields of culture and education continued as previously planned for in 2020.

The Foundation continued to operate from its three main cultural hubs: The Mosaic Rooms in London (gallery & bookshop), the Qattan Cultural Centre in Ramallah (fully-fledged cultural centre), and the Qattan Cultural Centre in Gaza (formerly known as the Qattan Child Centre).

Detailed activities, achievements, and performance

1 CULTURE AND EDUCATION PROGRAMME (CEP):

CEP is the programme that connects the Foundation's in-depth interventions with its different target groups (i.e., teachers, artists, and children). It now combines grant making, teacher training and long-term child-centred activities. Through the restructuring process, redundancies have been eliminated and activities have been aligned within three units. Below is a summary of achievements of each of the three units:

1.1 Education Unit (EU)

Activities were focused on the development of teachers in Palestine and contributed directly to the Foundation's goals of supporting a critical public discussion on culture and education and promoting progressive educational and cultural policies that respond to society's evolving needs. Through long term training and engagement, the unit focused on four key tracks: Drama in Education, Early Childhood Education, Science and Project Based Learning (three tracks) and Community Engagement in Education (community related projects emanating from schools and in select communities as well). This approach included teacher focused training, including of school supervisors and direct engagement with select schools as units of learning and community engagement. In 2021 all activities were co-funded with Drosos Foundation, the Swiss Development Agency and Save the Children International and took place in both the West Bank and Gaza Strip.

In 2021, we received 485 applications from teachers for training (286 from the West Bank and 199 from Gaza), of which 99 were selected (70 from West bank and 29 from Gaza) following a series of workshops. A total of 303 training hours took place, both in person and online, 89 of which were dedicated to the drama in education cohort, 101 to the early childhood one, and 113 to the project based learning/science track. In addition to these, the unit continued its follow up, mentoring and activities with teachers who had received training in 2020, and as a result 11 teachers from Palestine, Jordan and Egypt received certificates of completion from the Drama in Education Summer School and 32 received certificates in Early Childhood Education.

In the community-based track, the unit worked in six schools on initiatives relating to community issues led by the school community in Al Jarishhiya (Tulkarem District), Nablus, Ramallah, Gaza and Yabrud (Ramallah District). The initiatives focused on creating friendly learning and extracurricular spaces as well as using arts and culture tools (e.g., animation) to raise awareness and encourage discussion on issues the school children and their teachers wanted to highlight (e.g., car accidents in the school vicinity). A total of 119 workshops and meetings were held at the schools with 1,785 participants (of which 714 were school pupils and 100 were university students from the same communities).

In addition, the team continued to work on community and artist led initiatives that were identified in 2020 in three localities: Aqraba & Aqqaba in the West Bank and Khan Younis in the Gaza Strip.

1.2 Grants and Capacities Support Unit (GCSU)

The Grants and Capacities Support Unit leads on the Foundation's grant-making activities in culture and long-term capacity-building projects for artists in select fields. These interventions are designed to serve the Foundation's strategic objectives of a) strengthening existing cultural, artistic, and educational structures to make them more dynamic and capable of producing critical and emancipatory thought and knowledge, and b) supporting a general environment that facilitates and endorses the application of the Foundation's role and mission.

In 2021, activities were co-funded by the Al-Qattan Charitable Trust as well as the Swiss Development Agency (SDC) and the Swedish Government.

Grants are offered through publicly advertised open calls. Each call includes guidance on themes, support areas, grant amounts, eligibility, selection criteria, timeframe, and any related conditions. All applications are submitted online. Once submission dates close, the GCSU team and the CEP director consult with the Director General (DG) on jury members following a pre-approved set of guidelines. Once jury members are appointed, an independent panel is formed. Jury members are reimbursed a modest remuneration for their services based on the expected level of effort for each scheme. After declarations of interest are provided by each juror, the panel discusses applications and arrives at a short list of projects to be supported. The GCSU team then communicates the results to all applicants, and the short list is publicly announced along with a jury statement where applicable. Grant amounts are then set by the team following extensive discussions with each of the shortlisted nominees. Once the final list of grantees is selected, contracts are signed, and projects go through the regular grant management cycle.

The Grants offered by the Foundation may be field- or action-specific or they may be general in terms of artistic discipline. In 2021, four grant schemes were announced and/or managed. One provided support to visual arts organisations, the second was for the increase of civic engagement through arts and culture, the third provided broad support for cultural institutions to withstand the severe impact of COVID19, while the fourth was broader and supported festivals and other cultural events.

GCSU followed up on the implementation of 26 seasonal grants that supported cultural and artistic events and festivals in Gaza, Ramallah, Nablus, Bethlehem, Beit Jala, Haifa and Nazareth, as well as in Jordan, Belgium, France, UK, Sweden, Japan, the Czech Republic, and Ireland, and which reached a total audience of around 17,000. Additionally, 17 grants approved in 2020 under the Takatof (Solidarity) Programme totalling $422K were closed. Takatof is a grant scheme initiated in 2020 to support culture and arts organisations to withstand the adverse effects of the pandemic, and after the positive feedback and impact on the arts community in Palestine, it was decided to announce a second round in 2022.

With co-funding from SDC, the sixth round of "Culture, Arts and Community Engagement (CASE)" grants were announced in 2021, and seven new recipients were selected with grants totalling $270K. The team also continued working with the ten recipient visual arts organisations benefiting from the Visual Arts: A Flourishing Field (VAFF) project, co-funded by the Swedish Government. As VAFF was due to end in March 2022 after five highly successful years, the team also worked in 2021 with the full cohort of VAFF grant recipients (13 organisations) on special training and capacity building activities to prepare them for the period after the end of the project, and on the evaluation of the project itself.

In addition, the unit offered six new study grants in music, writing for theatre and set design for students studying abroad (in Italy, Belgium, USA, Scotland and Egypt), while five previous recipients of study grants finished their studies in 2021. For individual artists as well as culture practitioners, the unit announced its residency grants at both the Visual Arts and the Performing Arts studios at the cultural centre in Ramallah, from which eight artists were able to benefit in 2021; while three other artists were able to travel to residencies in France and Italy, also supported by the Foundation.

Under the capacity support track, and in partnership with the British Council and the Royal Court Theatre, the Writing for Theatre workshop took place with six writers and 20 actors participating. This culminated in a final reading of texts with 70 people in attendance, and we expect the publication of these works in 2022. Additionally, eight out of the 11 books slated for publication as part of the Young Writer of the Year Award 2020 were published and distributed, and the 2021 special edition of the Young Artist of the Year Award was underway (project development and mentorship) with the final exhibition of the works of the six participating artists scheduled for early 2022.

1.3 Child Creativity Unit

This unit leads long-term activities for children aged five to seventeen which are currently based only in the cultural centre in Gaza although it hopes to expand to the West Bank in 2022/2023. Its activities support the Foundation's strategic objectives of a) developing and making available cultural output to a wider public to encourage it to become more active and responsive, b) supporting a general environment that facilitates and endorses the application of the Foundation's role and mission, and c) promoting the Foundation as a leading and pioneering institution which can serve as an inspiring model.

This unit runs six key tracks: Creative Writing (Arabic & English), Visual Arts, Performing Arts, Audio-visual Arts, Science and a FabLab.

Long-term training (through its clubs) and shorter term workshops targeted at specific schools and audiences, to expose children to new practices and stimulate their interest, are offered as well as various activities during the summer and winter school breaks open to a wider audience.

In 2021, 450 children participated in the long-term training programmes (in the six tracks above), 1,000 children participated in 18 medium-term training programmes and workshops with schools and select audiences attracted around 1,100 participants. More than 13,000 children took part in season-related activities.

The cultural centre in Gaza programmes its activities in seasonal rounds (winter, spring, summer and autumn) and, at the end of each season, the results are presented to the public. At the end of the summer season (high season because of the summer school break) a full day of exhibitions and performances was organised and attended by parents, teachers and various stakeholders; similarly, the winter season also concluded with an open day of exhibitions and activities for children and parents. Outcomes of spring and autumn activities were shared via publications and videos on social media.

2 THE PUBLIC PROGRAMME (PP)

The Public Programme delivers the Foundation's events and activities. It is tasked with curating, commissioning and managing the Foundation's offer to the public at its cultural centres and reaching out and engaging with the different geographies of Palestine. The Public Programme operates through three units: the Curatorial Unit, the Community Engagement Unit and the Libraries Unit. While the former two work in a concomitant manner, the latter is more independent.

2.1 Curatorial Unit (CU)

The Curatorial Unit leads on programming the annual calendar of events at the Foundation's cultural centres in Ramallah and in Gaza. It does this by curating events (such as exhibitions and film screenings), commissioning projects that culminate in public exhibitions (such as the science and food culture projects), and through partnerships with cultural practitioners to showcase their work at the Foundation (such as performing arts and music). The activities of this unit support the Foundation's key objective of developing and making available cultural output to a wider public to encourage it to become more active and responsive.

In 2021, 81 events took place at the Cultural Centre in Ramallah, while 19 took place in Gaza. In Ramallah, 3 visual arts exhibitions were curated, 46 films were screened, 6 music and 3 theatre performances took place, and 4 public lectures, 2 poetry readings, 7 symposia, 5 artist talks, 1 "food culture" activity, 1 "video art" workshop and 3 "science" projects were commissioned. These activities attracted around 6,100 individuals in person and 20,100 online. In Gaza, as the centre gradually opened its doors to the public, 11 film screenings were organised along with 6 performances, and 1 artist talk was attended in person by around 620 people.

Some of the events that are worth highlighting in 2021 were: the *50 Villages: 20 Artists* exhibition in cooperation with RIWAQ - Centre for Architectural Conservation, an exhibition from the Foundation's art collection and a year-long research project culminating in a critically acclaimed exhibition, *Palestine from Above*. A film programme was curated in cooperation with the 2019 Berlin International Film Festival (Berlinale), with 39 alternative films showcased, and in Gaza in cooperation with FilmLab Gaza, additional films were screened for families. The Video Art workshop was organised in cooperation with the Film Makers Cooperative in New York, while the poetry readings, *Spoken Word* were curated by Yasmine Khawaja with 12 performers and poets attracting huge interest from young people. Prof. W.J.T Mitchel conducted a series of four online talks on schizophrenia and visual culture, with four other interlocutors and both a live online and in person audience. In addition, the online dialogues series entitled *Culture in Crisis: Crisis in Culture,* that had started during the pandemic in 2020 continued with seven new debates. Finally, through an open call for cultural and science interventions to be developed and showcased at the Science Studio and entitled *Decolonizing Science*, three projects were selected and went through an extensive development process to be showcased in 2022.

2.2 Community Engagement Unit (CEU)

The Community Engagement Unit works concomitantly with the Curatorial Unit in devising and developing activities and opportunities for different types of audiences alongside the public calendar of events. It plays the role of interpreter, mediator and moderator to different target groups including children, university students, neighbours, academics, senior citizens, etc. Its activities support the Foundation's key objective of developing and making available cultural output to a wider public to encourage it to become more proactive by developing various levels of involvement and engagement with audiences. In 2021, the unit focused on reaching a larger audience, targeting new groups, and working with the local neighbourhood in Ramallah and through its extensive outreach services in the Gaza Strip.

In Ramallah, the unit organised 5 tours of exhibitions, 28 visits for schools and universities to the Cultural Centre, and two interpretive workshops in conjunction with the *Palestine from Above* exhibition, as well as four workshops for academics and critics in cooperation with the Arab Council for the Social Sciences (ACSS) whose resulting articles were published on the ACSS website. Additionally, and in cooperation with the Palestinian Association for Children's Encouragement of Sports (PACES,) forty-three children took part in a specially design cultural programme participating in workshops in five different disciplines: animation, science, visual arts, cinema, and music. The workshops were designed to take the children on a journey through these practices from general exposure to creating their own work. This programme was designed as a pilot for future activities with children in the West Bank. Parallel to this, the unit commissioned social researcher Reham Sama'neh to conduct research into the Ramallah community to better understand its needs and to identify how to build a well-informed engagement plan which it is hoped will feed into 2022 work plans.

In Gaza, as part of the centre's continuous engagement with children under six and their caregivers, 29 mothers took part in specialist workshops in puppet making and the Montessori method, around 79 child/parent activities were organised, and 26 meetings co-led by parents were held on topics integral to child development attended by 60 parents. Additionally, two full day trips were organised for parents and children that included entertainment, exposure to the Palestinian eco-system and motor skills development activities. The mobile Library Bus and the Child Friendly Spaces (CFS) programme resumed in late summer after a long freeze as a result of coronavirus restrictions. The bus worked with five schools and five organisations that cater for children with disabilities and organised visits to the CFSs, who also resumed their weekly programme. In total around 3,300 children took part. As part of its partnerships with local cultural organisations, the centre took part in the annual music festival "Sea & Freedom" organised by the Edward Said National Conservatory of Music, by hosting the Music Bus and its performances. Finally, the centre co-organised five shows for children and families in different locations of the annual circus festival "Festiclown".

2.3 Libraries Unit

The Foundation prides itself on its two libraries. The Gaza Library is one of the best equipped children's libraries in the region and is a haven for children, young adults and families; while the Leila Miqdadi al-Qattan Library in Ramallah caters to a wider public and provides a diverse collection of books relating to the social sciences and humanities for adults while also been building up its collections for children and young adults. The library has become a hub for university students, freelancers, senior citizens and families.

In Gaza, the Library served 18,000 members attracting 1,715 new members in 2021. More than 21,000 library materials were lent and returned during the year and 20 schools and school libraries were supported via the lending programme with around 6,500 library materials loaned. Additionally, the library extended its working hours until 6.00pm on Sundays and Wednesdays as part of its effort to increase its offer and reach a new audience.

In Ramallah the library spaces are also open to the public, many of whom use them for their work or study. It received over 13,000 visitors in 2021. The total number of memberships was 776 with 188 new members during 2021. The library lent 3,500 books throughout the year.

In addition, both libraries held several public events, including nine book launches in Ramallah and one in Gaza. An exhibition was also organised within the library space in Ramallah and in the adjacent vitrine. In Gaza 15 workshops for children were organised (calligraphy & reading), 14 book club meetings and 59 schools and organisations benefited from tours and library activities organised throughout the year.

3 THE MOSAIC ROOMS (MR)

The Mosaic Rooms is a non-profit art gallery and bookshop in London dedicated to supporting and promoting contemporary culture from the Arab world and beyond, through free art exhibitions, a multidisciplinary events programme including film screenings, current affairs talks and book launches, and a creative learning programme. MR works in partnership with local, national and international organisations to disseminate their programme to the widest possible audience in London and further afield. Previous partners include The British Museum, Institute of Contemporary Arts (ICA), Shubbak Festival, London Design Festival and the London Festival of Architecture, amongst others. MR also organises the annual Edward W. Said London lecture.

In 2021, the effects of the pandemic were still being felt. The space was only allowed to reopen in May 2021, and there were public restrictions on capacity and events throughout most of the year. The new coronavirus strains also impacted public attendance, particularly towards the end of the year. Although physical audiences did not return to pre-pandemic levels and remained comparatively low there was a noted increase as people began to resume activities.

During this period, MR managed to present two new exhibitions and an increased number of in person events for the public programme. In May, it reopened with the final weeks of Heba Y. Amin's 2020 exhibition *When I see the future, I close my eyes* curated by Professor Anthony Downey. This was followed by the first UK solo exhibition by collective Fehras Publishing Practices. *Borrowed Faces: Future Recall* saw a new series of work shown for the first time. The exhibition was also part of the 2021 Shubbak Festival and the artists took part in a residency collaboration with Delfina Foundation around the exhibition opening but unfortunately caught the coronavirus so could not complete it. In October *Stateless Heritage* by Decolonising Architecture Art Research (DAAR) opened, presenting for the first time in the UK their work on nominating Dheisheh refugee camp in Palestine as a World Heritage Site. All exhibitions received notable press coverage including Frieze, Art Monthly, Art Forum and The Guardian.

There were 29 in-person events and 25 online events as part of the public programme offer, which is built around the exhibitions and their concepts. In person events ranged from discussions on the Black Phoenix and Third Text with Hammad Nasar and Rasheed Araeen, to translation and zine making workshops with Mother Tongues and LUMIN. As part of DAAR's exhibition one of the exhibition spaces was transformed into Al-Madafeh (a living room) where small sessions of around 15-20 participants were held. Activities included a game imagining Palestinian futures with Dana Abdulla, workshops and poster printing sessions with Migrants in Culture relating to the new UK immigration laws and solidarity playlist sessions with Sound Advice. A monthly film programme included films by Dima Srouji and Marwa Arsanios as well as other screenings in collaboration with Temporary Art Platform Beirut and London Migration Film Festival. Online events saw a closing conversation with Michael Rakowitz, Larissa Sansour and Heba Y Amin as part of the *When I see the future, I close my eyes* exhibition programme, and our first collaboration with Architecture Foundation on three pre-recorded panel discussions which were placed on their YouTube channel.

Over 2021 we also launched our first micro commission, which invited London based artist Abbas Zahedi to create a postal art project. The resulting project, *To the Sour Sowers*, saw 500 Risograph prints distributed in UK, Europe and internationally. The Mosaic Rooms published its first book in collaboration with Book Works, *Anamorphosis* by Praneet Soi, which was featured in Art Monthly and Art Asia Pacific. We also collaborated with English PEN to host a writer's residency. Nayrouz Qarmout a writer from Gaza, was invited to stay in the basement studio as writer in residence for a month, resulting in a text piece which will be translated and released over 2022. The Mosaic Rooms team published a call for cultural organisations to join in solidarity with Palestine. Our 'Call to Cultural Organisations, Artists, and Writers for Solidarity with Palestine' was launched on 19 May 2021 and received signatures from over 88 organisations and 600 individuals.

The creative learning strand was able to realise more in person projects in 2021, delivering to a range of participants and establishing new partnerships with successful and meaningful outcomes. This included working with three local secondary schools on a month-long art project *Lockdown Diaries: Over & Out*. The project was led by artists Aya Haidar and Marwan Kaabour and worked with 60 students and 5 teachers. In the autumn, we worked with 24 young people in partnership with Into University and New Citizen's Gateway as part of the project *Ikhtiar / Choice* led by artists Zahra Haji Fath Ali Tehrani and Nia Fekri. For families we ran online and in person workshops. We also commissioned local designers to create activity sheets to provide a family friendly experience for visitors to the gallery. 2021 also saw our first children's play project: making use of our outside space we commissioned local emerging Sudanese artist Alaa Satir to create an installation for the garden that young children could use for play and creativity. An increased number of young and family visitors was noted over this period. During the DAAR exhibition we welcomed 132 students from Higher Education organisations including RCA, LSE, Bartlett School of Architecture and Goldsmiths College. Also, during this period, we engaged adult community groups through private tours of the exhibitions.

With the help of a part-time Development Manager The Mosaic Rooms successfully achieved £59,720 in fundraising income for activities during 2021. This included developing new relationships with the Graham Foundation and IASPIS and continuing relationships with Arts Council England and Cockayne-Grants for the Arts. The bookshop also improved its income making potential, however other income streams such as the bar, studio and venue hire were not possible due to the coronavirus restrictions in place. Other income was generated thanks to the Gallery and Exhibition Tax Relief and the HMRC Job Retention Scheme Credits. The latter offered support to organisations when staff needed to be put on furlough. Staff remained on a rota working between office and home in line with government guidelines.

The Edward W Said London Lecture was postponed due to coronavirus restrictions and is planned for 2022 with Professor Abdulrazak Gurnah, laureate of the 2021 Nobel Prize for Literature.

4 COMMUNICATIONS & DEVELOPMENT

The Communications and Development Department is new and was set up as a result of the restructuring process. It is intended to be the hub of internal and external knowledge exchange, supporting our goal of being knowledge producers and a learning organisation. The department is still in the process of establishment, but it includes two existing units - communications and media, and fundraising - and will be adding new, key functions: monitoring and evaluation, and sectoral research.

In 2021, our social media outlets witnessed an increase in subscribers of 11% on Facebook and 23% on Instagram. The unit produced 95 promotional materials and 42 videos and enriched our YouTube channel with 171 new videos. Our website remains one of the most visited in Palestine with around 187,000 individual visits in 2021. The unit also oversaw the publication of nine new books produced by the Foundation's various programmes.

The Foundation had 11 co-funding agreements during the reporting period, making up 19% budget at the Charity (excluding the funding received from the Al-Qattan Charitable Trust and the Al-Qattan family). Co-funding partners were the Swiss Development Agency (SDC), the Swedish Government, Centre for Modern Oriental Studies in Germany-ZMO, Save the Children International, IDRF-Canada, Taawon, Al Mawred Al Thaqafy (Culture Resources), Drosos, and the King Bedouin Fund-US.

5 ADMINISTRATIVE REVIEWS

During 2021, much time and effort was expended in the organisational restructuring process and its HR related ramifications. This was done parallel to implementing coronavirus regulations and tending to health, safety and security of facilities and systems especially during the onslaught on Gaza in May 2021. It is important to note that the process of restructuring affected only Palestine staff and not those in the UK.

The final format of the organisational structure was approved by the BoT in March 2021, after which HR related issues occupied our full attention. All job descriptions were reviewed, all positions evaluated, the salary scale updated, and placements of each employee discussed and finalized. This took place in partnership with an external consultant, an ad-hoc board committee, BoT, senior staff, our legal counsel, and the Ministry of Labour in Palestine, which was informed of results regularly as required by law. By the end of 2021, 21 employees had been made redundant, leaving 67 permanent staff in Palestine (down from 95 at the end of 2020).

In terms of the development of facilities and related services, we tendered and commissioned a photovoltaic cells system at the cultural centre in Ramallah, at a total cost of $149,635. The system is designed to generate around 175 megawatts per year, thus covering around 45% of our annual electrical consumption and covering the capital cost within six years. We also joined the municipal water grid and for a small annual fee starting in 2022, we will be able to irrigate all gardens at the centre using recycled/treated water, thus decreasing our annual water consumption by at least 35%. Additionally, a stage and sound system for external events was procured for the centre in Ramallah, and the events' online booking system was launched. 90% of water insulation problems were also resolved.

The cultural centre in Gaza underwent maintenance and refurbishing for false ceilings, doors and glass partitions as well as elevators and electricity generators. An architect was also contracted to work on remodelling internal spaces to accommodate a more diverse set of activities.

The BoT approved new due diligence guidelines for donors and grantees, as well as a curatorial policy. An internal audit by Deloitte also took place. A total of 10 study grants totalling of $20,400 for employees' children were approved by the BoT.

The following rental income was achieved during the year:

- Equipment rental: $11,352.
- Facilities rental: $82,479, of which $70,629 was generated from our old Ramallah premises which are currently leased to the Barenboim-Said Music Foundation (BSMF).

Al Matal Restaurant opened all year round (except for January) and despite a loss of $127,449 (including depreciation costs of $54,230), the restaurant enjoys an excellent reputation. The restaurant's operational costs remained very high and for this reason the BoT decided to outsource it in December.

Finally, in line with long-term development plans, 96 out of 224 shares of the land lot at the western border of the Ramallah centre were purchased and it is planned to acquire the remaining 128 shares in 2022 as part of our ambition to preserve the surrounding natural landscape.

FUNDRAISING STANDARDS

The Foundation has an in-house Resource Development (RD) Manager at its Ramallah headquarters who is responsible for fundraising. In the UK, The Mosaic Rooms' Director manages the fundraising process. Both follow the Foundation's fundraising policy approved by the Board of Trustees. The Policy states that external funding should not exceed 40% of the Foundation's annual budget, and that the Foundation should play a leading role in the design and implementation of all its projects. In addition, no conditions should be attached to external funding that contradict the Foundation's core mission. The Foundation approaches donors to extend and expand its programmes' operations by co-funding selected projects and programmes.

The Resource Development Manager answers directly to the Director General and follows an annual plan that is approved by the Board of Trustees. That role will become part of the new Communications and Development Department under the new organisational structure. In July our incumbent RD manager resigned, and the post remain vacant till end of the year.

The Foundation does not solicit funding from the public or from individuals except in very rare cases that would be disclosed to the Trustees beforehand. No complaints were received from members of the public about the Foundation's fundraising activities.

PLANS FOR THE FUTURE

As restructuring has taken more time than anticipated, some tasks from 2021 will be carried into 2022, including:

- Reviewing the strategic plan to reflect the new structure and
- Building the Foundation's brand, reviewing its communications strategy and content and developing a new website.

Additionally, we plan to:

- Develop a Monitoring & Evaluation framework.
- Evaluate the Foundation's digital environment and prepare for a transformation.
- Open new co-funding channels.
- Refurbish one of our older buildings in Ramallah (the old Al-Quds University campus building) and lease it.
- Improve and upgrade the landscape and pathways around the Cultural Centre in Ramallah, especially in the newly acquired adjacent land plots.
- Tender and implement internal remodelling works at the Centre in Gaza.

6 FINANCIAL REVIEWS

Incoming resources in the 12 months to December 2021 were £11,787,805 which was higher than £5,875,422 in the 12 months to December 2020. The main sources of funding for the Foundation's core programme and administrative expenses are the Al-Qattan Charitable Trust, Jersey, Omar Al-Qattan, Najwa Al-Qattan and Leenah Al-Qattan.

The heirs of the late Leila Al-Qattan, namely her children Najwa, Leenah, Hani and Omar Al-Qattan formally bequeathed her house in Amman, Jordan to the Charity through the Jordanian Sharia Courts after her death on January 27 2015 and after the passing of her late husband on December 4 2017. However, foreign entities cannot legally own real estate in Jordan except through the establishment of a non-operating foreign company (in this case, a branch of the UK charity) a convoluted process requiring the approval of the Ministry of the Interior, which took until 2021 to complete. Moreover, as Jordanian Real Property Law does not allow the Charity to rent nor sell the property for the first 6 years after its registration (except for its use as a residency or office of the Charity's official representative in Jordan), the Trustees have opted to recognize the house as a tangible asset. The Charity is able to appeal to the Jordanian authorities to reduce this period and plans to do so in 2022, in order to allow it to sell the asset as soon as possible.

Total expenditure was £7,042,966 which has decreased from £8,767,545 in the previous period. The percentage of total expenditure vs. the approved budget for this year was 78%.

Overall, the Charity reported a surplus for the year of £4,952,814 *(2020 - net deficit of £3,540,896)*.

At the end of the fiscal year, the balance of the provident fund for employees in Palestine was £825,313 while the severance fund balance for employees in Palestine was £1,381,035.

The funds of the Charity carried forward as at the 31 December 2021 were £44,746,550 of which £28,744,319 was held as restricted funds and £16,002,231 as unrestricted funds.

Reserves policy

The Trustees have reviewed the Foundation's needs for reserves in line with the guidance issued by the Charity Commission.

The Trustees believe that a prudent level of reserves would be in the region of £1,700,000. This would enable the Foundation to have the financial resources to meet employees' salaries and basic running costs for 6 months.

The Al-Qattan Charitable Trust in Jersey has been the Foundation's largest donor to date, over a period of more than twenty-one years. The Al-Qattan Charitable Trust was set up with a mandate to support the Foundation's core programmes and running expenses, among other charitable goals. The Foundation's Trustees feel confident of the short and the medium-term security of this funding source. However, they also regard the emergency provisions outlined above as necessary to cover any suspension of the Al-Qattan Charitable Trust's funding for reasons beyond their control.

At the year end the free reserves of the Charity (as defined by unrestricted funds not held as fixed assets) was £2,507,438 which is £807,438 in excess of this policy. The Trustees have reviewed the future plans of the Charity and are satisfied that the level of free reserves will decrease in line with the policy over the coming year. However, at the end of 2022 they will review the level and policy for free reserves as part of the budget setting plan and in line with the strategic plan.

Investment Policy

During 2020, the Board's Investment Committee recommended the appointment of an investment advisor to help it place its excess cash reserves in a conservatively managed portfolio which would generate better returns than the currently very low rates offered on the money markets. Thus, a selection process was undertaken to appoint the advisor and three candidates were considered on the basis of their experience with charities, trusted third party recommendations, size and cost, with the Jersey-based firm Enhance winning the bid. Following a presentation of a draft investment policy by the Board, a "beauty parade" of three possible investment managers picked by Enhance was presented to the committee, the final choice going to Sarasin & Partners in London. The due diligence and onboarding process was then launched, and, in August 2021, the Charity transferred $2.5 million to Sarasin & Partners.

The Charity's investment policy is the preservation of capital against inflation while pursuing conservative to very conservative strategies with an allocation of a maximum of 40% in global bonds and a maximum of 60% in global equities. We have also asked an half-yearly payment of £50,000 to be paid from investment income to the Charity subject to a request from the Investment Committee. However, as we have not needed this income during the first six months and as markets have been very volatile and depressed in the first few months of 2022, the committee has made no such requests to date.

As the portfolio was launched only in August of last year, it is not yet possible to provide an annual performance overview.

Principal risks and uncertainties

In 2021, the coronavirus continued to be a risk mainly for the first half of the year, varying in severity between the different geographies of operations. However, by summer almost all operations went back to normal, with continuous observations of health regulations.

Other risks that have been identified by end of 2021, in addition to that of operating in a politically unstable space, were mainly:

- Political volatility in regions of work. The Occupied Palestinian Territory (oPT) remains a politically volatile place to work. This may pose risks to operations, staff or property. The Charity has a number of mitigation plans in place. Fortunately, no major incident has happened so far.
- The internal audit office has indicated the need to develop clear authority matrices and a number of policies and procedures, especially that the Charity has moved into its new building and gone through a restructuring process. The DG is to contract external parties and work with senior staff to develop these authority matrices and to update accounting and procurement policies and HR procedures accordingly.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance

The Charity is governed by policies and procedures devised with support from a professional firm of auditors to cover all operations, which are then discussed and approved by the BoT, as are a semi-annual and annual narrative and financial report on all programmes, projects, and management issues. The BoT meets with the senior management team (SMT) at least twice a year. The SMT is composed of all members of staff at director level and by other selected senior staff.

The Foundation has a long and successful history of collaboration with other major charities and institutions, including the Ford Foundation, The Swedish International Development Agency, the Drosos Foundation (Switzerland), the Arts Council England, Taawon (previously Welfare Association) in Geneva, the European Union, the Palestinian Museum and many others. Historical and current projects have mainly been co-funding interventions in medium to long-term strategic goals. Our Chair of the Board was elected to chair the Palestinian Museum in August 2020. However, he plays no part whatsoever in discussions or decisions relating to joint projects between the two institutions. Since 2020, he is also a member of the General Assembly of Taawon (Geneva). The Foundation provides free office space at its London offices to Welfare Association (UK), Taawon's UK partner organisation.

The Foundation has a risk matrix and risk register that is updated every year.

The Constitution of the Charity

The Charity is a registered charity and a company limited by guarantee.

The Articles of Association set out the Charity's purposes and its governing structure. They are supported by a Governance Manual which lays out in detail policies and processes related to all governance functions.

Recruitment and Induction of Trustees

The Charity may by ordinary resolution appoint a person who is willing to be a Trustee. Potential candidates are recommended by the Nominations Committee. Selection criteria is focussed on candidates' professional expertise in the Foundation's areas of work, as well as other areas such as management, audit, public relations and fundraising. Candidates are then recommended for approval by the Board.

The Chair of the Board is responsible for the induction of new Trustees. An information pack is provided on appointment, meetings with relevant members of staff and Trustees arranged and any training provided as needed. Newly appointed Trustees must return a signed Confidentiality Agreement, Declaration of Interests and a Trustee Eligibility Form.

Remuneration policy

The Board conducts regular research on comparable remuneration packages for all key management posts. All staff (except for the Director General (DG)) are paid according to a salary scale that is reviewed regularly by the Board. The DG's remuneration is negotiated directly with the Chair of the Board.

Public Benefit

We have referred to the guidance in Section 17 of the Charities Act 2011 on Public Benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees, as well as all senior members of staff, are asked to carefully consider how planned activities will contribute to the aims and objectives they have set.

In that regard, the Trustees are satisfied that all activities and the benefits arising from them are strictly in line with the Charity's stated aims; that its activities are solely focussed on children, teachers, artists and creators and members of the general public interested in cultural and educational activities; that all opportunities and benefits are offered on an open, transparent but competitive basis, while ensuring that activities are distributed across geographical, economic and social areas and strata with a specific focus on marginalised or impoverished communities (for example in rural areas, economically disadvantaged communities or refugee camps), without compromising the quality of services provided.

This report was approved and authorised for issue and signed on its behalf by:

....
Omar Al-Qattan

Chair, Board of Trustees

Date: 2/9/2022

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2021

The Trustees (who are also the Directors of the Foundation for the purposes of company law) are responsible for preparing the Trustees' Report including the Strategic Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial period. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Foundation and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Foundation will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Foundation's transactions and disclose with reasonable accuracy at any time the financial position of the Foundation and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Foundation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the Foundation's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Approved by order of the Members of the Board of Trustees and signed on its behalf by:

....

Omar Abdul Muhsen Al-Qattan
Trustee
Date: 2/9/2022

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF A.M. QATTAN FOUNDATION

Opinion

We have audited the financial statements of A.M. Qattan Foundation (the 'Foundation') for the year ended 31 December 2021 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 charitable company's affairs as at 31 December 2021 and of its incoming resources and application of resources, including its income and expenditure for the year 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 Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. 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 charitable company 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

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF A.M. QATTAN FOUNDATION (CONTINUED)

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. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, 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.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report including the Strategic Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report and the Strategic Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report including the Strategic Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities, the Trustees (who are also the Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Obtaining an understanding of the legal and regulatory frameworks that the entity operates in, focusing on those laws and regulations that had a direct effect on the financial statements
- Enquiry of management to identify any instances of known or suspected instances of fraud;
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of management and those charged with governance about any instances of non-compliance with laws and regulations;
- Reviewing the control systems in place and testing the effectiveness of the controls;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness;
- Evaluating the business rationale of significant transactions outside the normal course of business;
- Reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Enquiries made of the component auditors of the Palestine branch.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF A.M. QATTAN FOUNDATION (CONTINUED)

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. This description forms part of our Auditors' Report.

Use of our report

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.

Sudhir Singh FCA (Senior Statutory Auditor)
for and on behalf of
MHA MacIntyre Hudson
Chartered Accountants and Statutory Auditor
London

Date:

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	*As restated Total funds 2020 £*
Income from:					
Donations, legacies and grants	3	6,365,314	4,650,600	11,015,914	*5,306,398*
Charitable activities	4	45,420	80,329	125,749	*99,292*
Other trading activities	5	-	257,867	257,867	*138,971*
Investments	6	176,746	185,188	361,934	*287,894*
Other income		-	26,341	26,341	*42,867*
Total income		6,587,480	5,200,325	11,787,805	*5,875,422*
Expenditure on:					
Raising funds	7	42,414	310,484	352,898	*45,024*
Charitable activities	8,9	797,636	6,236,165	7,033,801	*7,740,035*
(Gain)/ loss on foreign exchange		(26,559)	(317,174)	(343,733)	*982,486*
Total expenditure		813,491	6,229,475	7,042,966	*8,767,545*
Net (losses)/gains on investments	15	(645,390)	853,365	207,975	*(648,773)*
Net movement in funds		5,128,599	(175,785)	4,952,814	*(3,540,896)*
Reconciliation of funds:					
Total funds brought forward		10,873,632	28,920,104	39,793,736	*43,334,632*
Net movement in funds		5,128,599	(175,785)	4,952,814	*(3,540,896)*
Total funds carried forward		16,002,231	28,744,319	44,746,550	*39,793,736*

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 25 to 50 form part of these financial statements.

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £	*As restated Total funds 2020 £*
Income from:					
Donations, legacies and grants	3	6,365,314	4,650,600	11,015,914	*5,306,398*
Charitable activities	4	45,420	80,329	125,749	*99,292*
Other trading activities	5	-	257,867	257,867	*138,971*
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All income and expenditure derive from continuing activities.

The notes on pages 25 to 50 form part of these financial statements.

A.M. QATTAN FOUNDATION

(A Company Limited by Guarantee)
REGISTERED NUMBER: 02171893

BALANCE SHEET
AS AT 31 DECEMBER 2021

	Note	2021 £	2021 £	*2020 £*	*2020 £*
Fixed assets					
Tangible assets	14		**25,301,254**		*21,915,089*
Investments	15		**14,770,659**		*14,554,923*
			40,071,913		*36,470,012*
Current assets					
Stocks	16	**17,484**		*20,491*	
Debtors	17	**1,509,259**		*1,493,734*	
Cash at bank and in hand	23,24	**7,332,392**		*7,214,354*	
		8,859,135		*8,728,579*	
Creditors: amounts falling due within one year	18	**(1,978,150)**		*(2,646,337)*	
Net current assets			**6,880,985**		*6,082,242*
Total assets less current liabilities			**46,952,898**		*42,552,254*
Provisions for employees' benefits	19		**(2,206,348)**		*(2,758,518)*
Total net assets			**44,746,550**		*39,793,736*
Charity funds					
Restricted funds	20		**28,744,319**		*28,920,104*
Unrestricted funds	20		**16,002,231**		*10,873,632*
Total funds			**44,746,550**		*39,793,736*

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

....
Omar Abdul Muhsen Al-Qattan
Trustee
Date: 2/9/2022

The notes on pages 25 to 50 form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2021

	Note	2021 £	*2020 £*
Cash flows from operating activities			
Net cash used in operating activities	22	**4,072,596**	*(392,205)*
Cash flows from investing activities			
Investment income	6	**361,934**	*200,441*
Purchase of tangible fixed assets	14	**(4,416,663)**	*(1,037,882)*
Proceeds from sale of investments	15	**1,910,689**	*-*
Purchase of investments	15	**(1,810,518)**	*-*
Net cash used in investing activities		**(3,954,558)**	*(837,441)*
Change in cash and cash equivalents in the year		**118,038**	*(1,229,646)*
Cash and cash equivalents at the beginning of the year		**7,214,354**	*8,444,000*
Cash and cash equivalents at the end of the year	23	**7,332,392**	*7,214,354*

The notes on pages 25 to 50 form part of these financial statements.

1. General information

The Foundation is a company limited by guarantee and is registered with the Charity Commission (Charity Registered Number 1029450) and Registrar of Companies (Company Registration Number 02171893).

The Members of the Foundation are the Trustees named on page 1. In the event of the Foundation being wound up, the liability in respect of the guarantee is limited to £1 per Member of the Foundation.

The address of the registered office is given in the Foundation information on page 1 of these financial statements. The nature of the Foundation's operations and principal activities are detailed in the Trustees Report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) and the Companies Act 2006.

A.M. Qattan Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in sterling, although the functional currency is US dollars. The Charity is registered in the UK but conducts the majority of its business via a branch in Palestine, where US dollars is the preferred currency. Amounts presented in these financial statements are rounded to the nearest pound.

2.2 Going concern

The Trustees have assessed whether the use of going concern and have considered possible events or conditions that might cast significant doubt on the ability of the Foundation to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. In particular, the Trustees have considered the Foundation's forecasts and projection. After making enquiries, the Trustees have concluded that there is a reasonable expectation that the Foundation has adequate resources to continue in operational existence for the foreseeable future. The Foundation therefore continues to adopt the going concern basis in preparing its financial statements.

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Foundation has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For donations to be recognised, the Foundation will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfillment of those conditions is within the control of the Foundation and it is probable that they will be fulfilled.

For legacies, entitlement is taken as the earlier of the date on which either: the Foundation is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Foundation that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the Foundation has been notified of the executor's intention to make a distribution. Where legacies have been notified to the Foundation, or the Foundation is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends and interest. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy, the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend income is recognised as the Foundation's right to receive payment is established.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the Foundation. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants are recognised at fair value when the Foundation has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Foundation; this is normally upon notification of the interest paid or payable by the Bank.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. Accounting policies (continued)

2.4 Expenditure

All expenditure is accounted for on an accruals basis. Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Foundation to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Foundation's objectives, as well as any associated support costs.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Other expenditure represents those items not falling into the categories above.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of Financial Activities.

2.6 Taxation

The Foundation is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Foundation is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Buildings	- 20 years straight line
Furniture and fittings	- 4 - 7 years straight line
Books	- 10 years straight line
Computer equipment	- 3 years straight line
Motor vehicles	- 5 years straight line

2.8 Investments

Fixed asset investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value using the closing quoted market price or the share of the Net Asset Value of the fund (if unlisted). All gains and losses are taken to the Statement of Financial Activities as they arise.

The Statement of Financial Activities includes all net gains and losses arising on revaluation and disposals throughout the year. As investments are revalued to fair value continuously, no realised gains or losses arise.

Investment properties are recorded at fair value at each reporting date with changes in fair value recognised in net (gains)/losses in the Statement of Financial Activities.

Investments held as fixed assets are shown at cost less provision for impairment.

2.9 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.10 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2.11 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2. Accounting policies (continued)

2.12 Liabilities

Liabilities and provisions are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Foundation anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.13 Financial instruments

The Foundation only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Investments - managed investments and investment properties are classified as basic financial instruments and are held at their fair value as detailed in Note 15.

Debtors – trade and other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 17. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Liabilities – trade creditors, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost as detailed in Note 18. Taxation and social security are not included in the financial instruments disclosure. Deferred income is not deemed to be a financial liability, as in the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

2.14 Pensions

The Foundation operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Foundation to the fund in respect of the year.

2.15 Termination payments

Termination benefits, including redundancy costs, are recognised when the Charity has the obligation to pay the benefits and they can be reliably measured.

2. Accounting policies (continued)

2.16 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Foundation and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Foundation for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.17 Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

In the view of the Trustees in applying the accounting policies adopted, the following judgements have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the accounts:

- Depreciation rates for tangible fixed assets
- Basis of valuation of investment properties and financial investments
- Basis of valuation of artworks
- Foreign exchange movements

2.18 Restatement of comparative period results

We have reclassified income to better reflect the operations of the Charity. As a result, we have restated elements of the comparative Consolidated Statement of Financial Activities. This comparative restatement had no impact on the net result for the year nor total reserves held as at 31 December 2020. The impacted notes are as follows:

The income previously reported on were as follows:
- Note 3 - Income from donations, legacies and grants - Donations (Restricted Funds) - £4,507,611
- Note 4 - Income from charitable activities – Culture and Education - £0
- Note 5 - Income from other trading activities - £0
- Note 6 - Investment income (Restricted funds) - £25,472

After the restatement, the income is reported as follows:
- Note 3 - Income from donations, legacies and grants - Donations (Restricted Funds) - £4,227,093
- Note 4 - Income from charitable activities - Culture and Education - £11,227
- Note 5 - Income from other trading activities - £138,971
- Note 6 - Investment income (Restricted funds) - £112,925

The above restatement had no impact on reported income, either in total or by fund.

3. Income from donations, legacies and grants

	Unrestricted funds 2021 £	**Restricted funds 2021 £**	**Total funds 2021 £**
Donations	6,317,527	3,061,296	**9,378,823**
Grants	26,230	1,589,304	**1,615,534**
Government grants	21,557	-	**21,557**
Total 2021	6,365,314	4,650,600	**11,015,914**

The Charity has claimed funding from government support schemes in response to the coronavirus outbreak. The Charity furloughed its staff under the government's Coronavirus Job Retention Scheme and funding received of £21,557 (2020: £40,224) relates to staff costs in respect of those furloughed staff members. There are no unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

	Unrestricted funds 2020 £	*As restated Restricted funds 2020 £*	*As restated Total funds 2020 £*
Donations	*501,493*	*4,227,093*	*4,728,586*
Grants	-	*537,588*	*537,588*
Government grants	*40,224*	-	*40,224*
Total 2020 as restated	*541,717*	*4,764,681*	*5,306,398*

As noted in accounting policy 2.18, the comparative amounts have been restated to better reflect the operations of the Charity.

4. Income from charitable activities

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
The Mosaic Rooms	45,420	61,956	**107,376**
Culture and Education	-	18,373	**18,373**
Total 2021	45,420	80,329	**125,749**

	Unrestricted funds 2020 £	*As restated Restricted funds 2020 £*	*As restated Total funds 2020 £*
The Mosaic Rooms	*11,572*	*76,493*	*88,065*
Culture and Education	-	*11,227*	*11,227*
Total 2020 as restated	*11,572*	*87,720*	*99,292*

As noted in accounting policy 2.18, the comparative amounts have been restated to better reflect the operations of the Charity.

5. Income from other trading activities

	Restricted funds 2021 £	Total funds 2021 £
Restaurant income	257,867	**257,867**

	As restated Restricted funds 2020 £	*As restated Total funds 2020 £*
Restaurant income	*138,971*	*138,971*

As noted in accounting policy 2.18, the comparative amounts have been restated to better reflect the operations of the Charity.

6. Investment income

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Rental income	176,470	59,954	**236,424**
Income from listed investments	-	43,417	**43,417**
Bank interest receivable	276	81,817	**82,093**
Total 2021	176,746	185,188	**361,934**

	Unrestricted funds 2020 £	*As restated Restricted funds 2020 £*	*As restated Total funds 2020 £*
Rental income	*174,839*	*25,779*	*200,618*
Income from listed investments	*-*	*61,674*	*61,674*
Bank interest receivable	*130*	*25,472*	*25,602*
Total 2020 as restated	*174,969*	*112,925*	*287,894*

As noted in accounting policy 2.18, the comparative amounts have been restated to better reflect the operations of the Charity.

7. Cost of raising funds

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Investment management costs	42,414	-	**42,414**
Restaurant costs	-	310,484	**310,484**
	42,414	310,484	**352,898**

	Unrestricted funds 2020 £	*Total funds 2020 £*
Investment management costs	*45,024*	*45,024*

Investment management costs were incurred in respect of rental income on the investment property.

8. Analysis of expenditure on charitable activities - by fund

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
The Mosaic Rooms	364,287	-	**364,287**
Culture and Education	298,041	4,523,410	**4,821,451**
Public Programme	135,308	1,712,755	**1,848,063**
Total 2021	797,636	6,236,165	**7,033,801**

	Unrestricted funds 2020 £	*Restricted funds 2020 £*	*Total funds 2020 £*
Culture and Arts Programme	*135,461*	*2,426,947*	*2,562,408*
Educational Research & Development Programme	*99,604*	*1,738,822*	*1,838,426*
Child Centre	*91,635*	*2,219,401*	*2,311,036*
Public Programme	*43,826*	*858,048*	*901,874*
The Mosaic Rooms	*126,291*	-	*126,291*
Total 2020	*496,817*	*7,243,218*	*7,740,035*

9. Analysis of expenditure on charitable activities - by type

	Activities undertaken directly 2021 £	Grant funding of activities 2021 £	Support costs 2021 £	Total funds 2021 £
The Mosaic Rooms	279,210	35,000	50,077	**364,287**
Culture and Education	1,661,774	750,748	2,408,929	**4,821,451**
Public Programme	754,432	-	1,093,631	**1,848,063**
Total 2021	2,695,416	785,748	3,552,637	**7,033,801**

	Activities undertaken directly 2020 £	*Grant funding of activities 2020 £*	*Support costs 2020 £*	*Total funds 2020 £*
Culture and Arts Programme	*463,827*	*1,149,078*	*949,503*	*2,562,408*
Educational Research & Development Programme	*1,104,615*	*46,868*	*686,943*	*1,838,426*
Child Centre	*1,394,041*	*71,470*	*845,525*	*2,311,036*
Public Programme	*555,657*	*10,754*	*335,463*	*901,874*
The Mosaic Rooms	*98,402*	*-*	*27,889*	*126,291*
Total 2020	*3,616,542*	*1,278,170*	*2,845,323*	*7,740,035*

9. Analysis of expenditure on charitable activities - by type (continued)

Analysis of support costs

	Total funds 2021 £	*Total funds 2020 £*
Staff costs	**1,539,765**	*1,155,548*
Depreciation and impairments	**1,282,931**	*1,385,120*
Advertisement and promotion	**28,776**	*21,079*
Events and activities	**2,758**	*3,519*
Governance costs	**32,040**	*26,215*
Insurance	**22,785**	*24,312*
Legal and professional fees	**84,375**	*32,064*
Maintenance and consumables	**267,020**	*35,035*
Other costs	**174,968**	*101,494*
Other staff costs	**23,874**	*8,074*
Premises costs	**85,902**	*44,752*
Subscriptions and membership fees	**3,357**	*7,906*
Transportation, travel and accommodation	**4,046**	*205*
Residencies and workshop expenses	**40**	*-*
	3,552,637	*2,845,323*

10. Governance costs

	2021 £	*2020 £*
Auditor's remuneration - Audit of the financial statements	**16,800**	*12,600*
Auditor's remuneration - Preparation of the financial statements	**4,140**	*3,840*
Auditor's remuneration - Other non-audit services	**11,100**	*9,775*
	32,040	*26,215*

11. Summary of grants paid

	2021	2020
	£	£
Grants paid to institutions	**562,266**	*1,018,591*
Grants paid to individuals	**223,482**	*259,579*
	785,748	*1,278,170*

An analysis of grants paid can be found below. Only grants paid over £10,000 are seperately disclosed.

	2021	*2020*
	£	*£*
Grants to institutions		
Al-Awda Center for Childhood and Youth	-	12,464
Al Hoash	**48,702**	81,795
Al Mada Association	-	12,464
Art to Heart (Fan Min Al Qalb)	**21,702**	-
Association Circus Mini (Assirk Assaghir)	-	18,696
Atabet Fann	**11,630**	-
Baladi Center for Culture & Arts	-	15,580
Beit Byout Charitable Association	-	15,580
Bethlehem Icon Centre	-	12,464
Birzeit University	**13,137**	86,833
Columbia University	-	21,422
Dar Al Kalima Collage	**49,735**	38,546
Fragments (Shathaya) Theatre	-	15,580
Fridge Theatre Association (Thalaja Theatre)	-	12,464
Gaza Association for Culture and Art	**50,673**	59,477
General Union of Cultural Centers	**28,155**	70,788
Human Developmental Association	**17,446**	-
Khalil Sakakini Cultural Center	**23,860**	70,788
Khazaaen Association	-	15,580
Naqsh Popular Art Association	-	12,464
Oushaq Arts Center	-	13,710
Palestine Writing Association	-	18,696
Partners for Sustainable Development	**11,359**	-
Qandeel for Arts and Culture	**33,141**	54,214
Sakyia	**71,343**	80,894
Shubbak	**35,000**	-
The Palestinian Museum	**12,591**	49,299
Visual Arts Forum	**24,460**	112,081
Yaa Samar Dance Theatre	-	18,696
Grants paid to institutions < £10,000	**109,332**	98,016
	562,266	1,018,591
Grants to individuals	**223,482**	259,579
	785,748	1,278,170

12. Staff costs

	2021 £	2020 £
Wages and salaries	2,581,893	2,677,657
Social security costs	22,534	10,958
Pension costs	282,835	573,349
	2,887,262	3,261,964

Wages and salaries includes termination benefits totalling £489,996 (2020: £438,845).

£136,081 (2020: £412,931) relates to the accrual of statutory redundancy payments (known as Severance pay) for current staff in line with Palestine employment law. In the year, payments of £600,663 (2020: £148,847) were made to employees. Please see Note 19 for more details.

£353,915 (2020: £25,914) relates to non-contractual redundancy payments, which are ex-gratia payments. They were made to employees as a result of the restructure process in Palestine. The Trustees deemed the payments as in the best interest of the charity and were approved in the year, so there were no associated liabilities at the year end.

The average number of persons employed by the Foundation during the year was as follows:

	2021 No.	2020 No.
Employees	101	117

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2021 No.	2020 No.
In the band £60,001 - £70,000	-	1
In the band £70,001 - £80,000	4	2
In the band £80,001 - £90,000	-	2
In the band £90,001 - £100,000	1	3

Key Management Personnel include the Trustees and the Senior Management Team (consisting of: the Director General, Al-Qattan Cultural Centre-Gaza Director, Culture & Education Programme Director, Director of Finance, Director of Administration and Public Programme Director). Total remuneration paid to Key Management Personnel amounted to £450,035 (2020: £653,633).

13. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2020 - £NIL)*.

During the year ended 31 December 2021, expenses totalling £286 were reimbursed or paid directly to 2 Trustees *(2020 - £122 to 1 Trustee)*. In the current year, the costs related to telephone and transportation costs and in the prior year, the expenditure related to telephone costs.

14. Tangible fixed assets

	Freehold land and buildings £	Furniture, fittings and books £	Computer equipment £	Motor vehicles £	Total £
Cost or valuation					
At 1 January 2021	22,662,173	2,948,487	796,827	120,406	26,527,893
Additions	4,238,590	123,519	5,852	48,702	4,416,663
Disposals	-	(75,889)	(40,906)	-	(116,795)
Exchange differences	306,503	38,238	10,393	2,549	357,683
At 31 December 2021	27,207,266	3,034,355	772,166	171,657	31,185,444
Depreciation					
At 1 January 2021	2,382,302	1,519,643	606,989	103,870	4,612,804
Charge for the year	888,615	282,804	105,874	5,639	1,282,932
On disposals	-	(71,425)	(40,634)	-	(112,059)
Exchange differences	48,838	41,371	8,862	1,442	100,513
At 31 December 2021	3,319,755	1,772,393	681,091	110,951	5,884,190
Net book value					
At 31 December 2021	23,887,511	1,261,962	91,075	60,706	25,301,254
At 31 December 2020	*20,279,871*	*1,428,844*	*189,838*	*16,536*	*21,915,089*

Additions in the year include a freehold land and building located in Jordan that has been donated to the Charity to be held for charitable purposes. This was valued by a professional appraiser registered in Jordan at £3.4m using the depreciated replacement cost method.

There is a 6-year restriction imposed on the sale of the property by the Minister of Finance pursuant to his authorities under the Real Property Law in Jordan.

15. Fixed asset investments

	Listed investments £	Other fixed asset investments £	Total £
Cost or valuation			
At 1 January 2021	**2,710,276**	**11,844,647**	**14,554,923**
Additions	**1,810,518**	**-**	**1,810,518**
Disposals	**(1,910,689)**	**-**	**(1,910,689)**
Revaluations	**857,750**	**(649,775)**	**207,975**
Exchange differences	**70,153**	**37,779**	**107,932**
At 31 December 2021	**3,538,008**	**11,232,651**	**14,770,659**
Net book value			
At 31 December 2021	**3,538,008**	**11,232,651**	**14,770,659**
At 31 December 2020	*2,710,276*	*11,844,647*	*14,554,923*

Other fixed asset investments

Other investments relate to a painting and artwork purchased during 2014 by the A.M. Qattan Foundation and a painting and property bequeathed to the A.M Qattan Foundation during 2017, as well as the previous offices of the A.M. Qattan Foundation, being two buildings and the adjacent land in the Masyoun area, Ramallah.

The Other Fixed Asset Investments is measured at fair value at each reporting date. Fair value is attributed on the basis of valuations carried out by valuers. The Trustees review this valuation annually with any changes in the fair value being recognised under the heading 'Gains/(losses) on investments' in the Statement of Financial Activities incorporating income and expenditure account.

16. Stocks

	2021 £	*2020 £*
Finished goods	**17,484**	*20,491*

17. Debtors

	2021 £	2020 £
Due within one year		
Trade debtors	**29,315**	*(1,240)*
Other debtors	**87,941**	*89,920*
Prepayments and accrued income	**1,392,003**	*1,405,054*
	1,509,259	*1,493,734*

18. Creditors: Amounts falling due within one year

	2021 £	2020 £
Trade creditors	**115,903**	*44,585*
Other taxation and social security	**16,022**	*8,564*
Other creditors	**110,545**	*80,724*
Accruals and deferred income	**1,735,680**	*2,512,464*
	1,978,150	*2,646,337*

	2021 £	2020 £
Deferred income		
Deferred income at 1 January	**1,940,433**	*1,016,781*
Resources deferred during the year	**1,702,729**	*1,940,433*
Amounts released from previous periods	**(1,940,433)**	*(1,016,781)*
Deferred income at 31 December	**1,702,729**	*1,940,433*

At 31 December 2021, deferred income was recognised for income received during the financial year for projects taking place in the year ended 31 December 2022.

19. Provisions

	Severance pay £	Provident pay £	Total £
At 1 January 2021	1,831,890	926,628	2,758,518
Additions	136,081	230,348	366,429
Amounts used	(600,663)	(341,186)	(941,849)
Exchange differences	13,727	9,523	23,250
	1,381,035	825,313	2,206,348

Severance pay

The Foundation in Palestine provides for its employees' severance pay according to the prevailing labour law.

Provident fund

The Foundation in Palestine contributes to the employees' provident fund.

20. Statement of funds

Statement of funds - current year

	Balance at 1 January 2021 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2021 £
Unrestricted funds					
UK branch	10,873,632	6,587,480	(813,491)	(645,390)	16,002,231
Restricted funds					
UK branch	173,002	61,956	-	-	234,958
Palestine branch	28,747,102	5,138,369	(6,229,475)	853,365	28,509,361
	28,920,104	5,200,325	(6,229,475)	853,365	28,744,319
Total of funds	39,793,736	11,787,805	(7,042,966)	207,975	44,746,550

Restricted grants and donations to the UK Branch received during the year were for specific exhibitions and their accompanying education and outreach progammes.

On 29 April 1998, A.M. Qattan Foundation - Palestine was established as a branch of A.M. Qattan Foundation for the specific purposes of managing the Foundation's work in Palestine and the projects being carried on out there.

The funds held by the branch are therefore treated as a separate restricted fund in the accounts of the Foundation in accordance with the treatment prescribed in the Charities SORP.

Culture and Arts Programme: A five year funding agreement has been supported by the Swedish International Development Agency (SIDA) in order to fund a Visual Arts Programme entitled, A Flourishing Field (VAFF).

Cultural Centre Project: Funds were received from Omar Al-Qattan which were restricted towards the building of a new Cultural Centre.

20. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2020 £	*Income* £	*Expenditure* £	*Gains/ (Losses)* £	*Balance at 31 December 2020* £
Unrestricted funds					
UK branch	*10,687,215*	*728,258*	*(541,841)*	*-*	*10,873,632*
Restricted funds					
UK branch	*96,308*	*76,493*	*-*	*201*	*173,002*
Palestine branch	*32,551,109*	*5,070,671*	*(7,243,218)*	*(1,631,460)*	*28,747,102*
	32,647,417	5,147,164	(7,243,218)	*(1,631,259)*	*28,920,104*
Total of funds	*43,334,632*	*5,875,422*	*(7,785,059)*	*(1,631,259)*	*39,793,736*

21. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2021 £	Restricted funds 2021 £	Total funds 2021 £
Tangible fixed assets	3,407,000	21,894,254	**25,301,254**
Fixed asset investments	10,087,793	4,682,866	**14,770,659**
Current assets	2,614,747	6,244,388	**8,859,135**
Creditors due within one year	(107,309)	(1,870,841)	**(1,978,150)**
Provisions for liabilities and charges	-	(2,206,348)	**(2,206,348)**
Total	16,002,231	28,744,319	**44,746,550**

Analysis of net assets between funds - prior year

	Unrestricted funds 2020 £	*Restricted funds 2020 £*	*Total funds 2020 £*
Tangible fixed assets	14,132	21,900,957	*21,915,089*
Fixed asset investments	8,878,160	5,676,763	*14,554,923*
Current assets	2,083,645	6,644,934	*8,728,579*
Creditors due within one year	(102,305)	(2,544,032)	*(2,646,337)*
Provisions for liabilities and charges	-	(2,758,518)	*(2,758,518)*
Total	10,873,632	28,920,104	*39,793,736*

22. Reconciliation of net movement in funds to net cash flow from operating activities

		2021 £	2020 £
Net (expenditure)/income for the period (as per Statement of Financial Activities)		**4,952,814**	*(3,540,896)*
Adjustments for:			
Depreciation & impairment charges	14	**1,282,932**	*1,385,120*
(Gain)/ loss on investments	15	**(207,975)**	*648,773*
Investment income	6	**(361,934)**	*(200,441)*
Loss on the sale of fixed assets	14	**4,736**	*52,362*
Decrease in stocks	16	**3,007**	-
Increase in debtors	17	**(15,525)**	*(1,332,835)*
(Decrease)/ increase in creditors	18	**(668,187)**	*1,491,074*
(Decrease)/ increase in provisions	19	**(552,170)**	*333,131*
Foreign exchange adjustment on fixed assets	14,15	**(365,102)**	*771,507*
Net cash provided (used in)/by operating activities		**4,072,596**	*(392,205)*

23. Analysis of cash and cash equivalents

	2021 £	2020 £
Cash in hand	**7,332,392**	*7,214,354*
Total cash and cash equivalents	**7,332,392**	*7,214,354*

24. Analysis of Net Debt

	At 1 January 2021 £	Cash flows £	At 31 December 2021 £
Cash at bank and in hand	7,214,354	118,038	7,332,392
	7,214,354	118,038	7,332,392

25. Related party transactions

The Foundation was established by the late Abdul Mohsin and Leila Al-Qattan, and by their four children, who continue to be its sole Members (in addition to one grand-child, also named Leila). Members of the Al-Qattan family also provide some of the Foundation's financial support. Members have no involvement in operational matters and only approve annual budgets based on the recommendations of the Board of Trustees, which has sole oversight over annual plans and operations. Members may also appoint Trustees (based on the recommendations of the Board's Nominations and Appointment Subcommittee) and any new Members must also be approved by the Board of Trustees. The Board of Trustees may not comprise more than two Members, who must form a minority of Trustees.

A legally and operationally separate body named the Al-Qattan Charitable Trust was settled by the late Abdul Mohsin Al-Qattan in Jersey. The Trust was endowed to support the Foundation's core expenses, as well as other similar charitable causes, from its annual income and it is governed by an independent investment board under the management of a Jersey Trust Company.

	2021 **£**	*2020* *£*
Contribution from Al Qattan Charitable Trust - Guernsey	**2,161,047**	*2,988,564*
In-kind donation from Najwa, Hani, Leena and Omar Al-Qattan	**-**	*-*
Unrestricted contribution from Omar Al-Qattan	**3,801,599**	*1,168,497*
Unrestricted donation from Al-Qattan Charitable Trust	**300,000**	*-*
Restricted contribution from Najwa Al-Qattan Family Trust - Science Studio	**69,056**	*-*
Unrestricted contribution from Najwa, Hani, Leenah and Omar Al-Qattan	**-**	*70,032*
Restricted contribution from Leenah Al-Qattan - Curatorial Unit	**171,521**	*-*
Net assets with donor restriction - Najwa Al-Qattan Family Trust - Science Studio	**-**	*69,602*
Net assets with donor restriction - Omar Al-Qattan - New Building Facilities	**330,818**	*-*
Net assets with donor restriction - Leenah Al-Qattan - New Building Facilities	**72,716**	*-*
Net assets with donor restriction - Leenah Al-Qattan - Curatorial Unit	**113,556**	*-*
	7,020,313	*4,296,695*

Accounts

Company Registered Number (England and Wales):02171893
Charity Registered Number:1029450

A.M. QATTAN FOUNDATION

(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2020

A.M. QATTAN FOUNDATION
(A Company Limited by Guarantee)

CONTENTS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE FOUNDATION, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2020

Trustees	Omar Abdul Muhsen Al-Qattan, Chair Dr Najwa Al-Qattan Nadia Hijab Abla Maayah Dr Khalil Hindi Dr Raif Zreik Professor Khaled Fahmy (appointed 1 October 2020) Dr Mezna Qato (appointed 1 October 2020)
Company registered number	02171893
Charity registered number	1029450
Registered office	Tower House 226 Cromwell Road London SW5 0SW
Director General	Fida Touma - Ramallah
Independent auditors	MHA MacIntyre Hudson Chartered Accountants and Statutory Auditor 6th Floor 2 London Wall Place London EC2Y 5AU
Bankers	EuropeArab Bank 73 Brook Street Mayfair London W1K 4HX NatWest Bank Plc South Kensington Station Branch PO Box 592 18 Cromwell Place London SW7 2LB
Solicitors	Thomas Eggar 75/76 Shoe Lane London EC31 3JB

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees present their annual report together with the audited financial statements of the Foundation for the year 1 January 2020 to 31 December 2020. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) as amended by Update Bulletin 1.

Foreword

This report provides a summary of 2020 achievements measured against the objectives set by our 2020-2024 strategic plan, which was approved by the Board on 12 December 2019. The core direction of programmes has not radically changed. Nonetheless, the strategy for the mentioned years included audience building, engagement and outreach as a key objective, and while for the first two months of the year this seemed attainable, the first cases of COVID-19 in Palestine and the UK appeared in March 2020, both countries went into intermittent lockdowns, creating an overall state of uncertainty. This meant continuous review of plans and planning for shorter periods as well as resource redistribution and changes in contracts and agreements. However, despite all of this, the Foundation was able to implement more than 60% of its planned activities and readapt its operations and projects to support its staff, beneficiaries and partners in a manner that serves its goals and objectives.

The report is divided into the main administrative divisions of the Foundation: General Management (including finance, administrative, communications and fund-raising units) and each of the five main programmes: Culture and Arts Programme, Educational Research and Development (Palestine), the Child Centre Gaza, the Public Programme (Palestine) and the Mosaic Rooms (UK).

OBJECTIVES AND ACTIVITIES

Objects

The objects of the Charity are the advancement of the education of Arabs in general and of Palestinians in particular, and the advancement of the education of the public in Arab and Palestinian studies.

Activities

While this extended review process was underway, the Foundation continued to work along the five tracks below. However, that process is expected to affect both the nature and scope of current programmes and, consequently, the Foundation's programmatic and organizational structures.

1. **Culture and Arts Programme (CAP)** is the main grant making activity at the Foundation. CAP offers grants, residencies, awards, and training in all fields of cultural practice. The core criteria for awarding its grants are excellence, creativity, and innovation. Grants and awards follow a procedure approved by the Board, are announced through open calls, and judged by external juries. Based on CAP's well documented and credited track record in supporting culture and arts, it has successfully developed long-term co-funding programmes in various fields, most recently in the visual arts with the Swedish International Development Agency and with the Swiss Development Cooperation (SDC) on the in Culture, Arts and Social Engagement programme.

2. **Educational Research and Development Programme (ERDP)** is focused on the formation and development of teachers in Palestine and contributes directly to the Foundation's goals of supporting a critical public discussion on culture and education, as well as promoting progressive educational and cultural policies that respond to society's evolving needs. ERDP adopts a long- term participatory approach with teachers in all fields of knowledge in the belief that they can be agents of change in their community. In the Drama in Education as well as the Early Childhood tracks, teachers are engaged through workshops that vary in duration and complexity. ERDP also founded the Interactive Science Studio, which is a design and fabrication workshop of educational science exhibits, where teachers, families, artists, and scientists meet to explore science-related themes and ways to improve science education. The programme also runs the Foundation's public library in Ramallah, publishes a journal on education and provides support to teachers' local and regional forums and other initiatives.

3. **Child Centre - Gaza (CCG)** is a full-fledged cultural centre that caters to children aged 0-15 in the Gaza Strip. Centred around one of the biggest children's libraries in the region (with over 100,000 library materials & books), the Centre offers all-day scheduled and open activities to children, families, professionals and institutions. The activities calendar is built seasonally. During the school year activities are organized with schools while during the winter and summer breaks these are also open to the public and planned in coordination with child-focused community organizations. Annual plans include short term trainings, long term courses, annual festivals and special projects on a wide spectrum of educational and cultural themes and topics. The main goal of the Child Centre is to contribute to a society that encourages knowledge by providing children with different experiences that nurture critical thinking and engages parents, teachers and professionals who work with the children. The Centre also works in remote areas of the Gaza Strip through an extensive outreach service and mobile library, thus increasing its network and impact and creating an infrastructure of partners that share its values and objectives. The Centre's activities also contribute to the Foundation's goal of offering an inspirational model of institutional performance. Approximately 50,000 children benefit from the Centre and its outreach programmes annually.

4. **The Public Programme** organizes and implements the Foundation's events and activities at its Cultural Centre in Ramallah and throughout Palestine, including exhibitions, commissioned research, musical performances, plays, readings, film screenings and so on.

5. **The Mosaic Rooms** is a non-profit art gallery and bookshop in London dedicated to supporting and promoting contemporary culture from the Arab world and beyond, through free art exhibitions, a multidisciplinary events programme including film screenings, current affairs talks and book launches, and a learning and engagement programme. MR works in partnership with local, national, and international organisations to disseminate their programme to the widest possible audience in London and beyond. Previous partners include The British Museum, Institute of Contemporary Arts (ICA), Shubbak Festival, London Design Festival and the London Festival of Architecture, amongst many others. MR also organizes the annual Edward W Said London lecture. MR believes in the importance of creating a cultural space that presents new thinking and daring creativity, illuminates ideas, inspires understanding, and interrogates contemporary issues. Its vision is for a London audience with a more informed, engaged and critical understanding of Arab culture and society.

Achievements and Performance

1 Culture and Arts Programme (CAP)

The culture sector was gravely impacted by the spread of the pandemic and its repercussions on mobility, social interaction and cultural life as well as the cultural economy generally. Almost all in-person events and activities were halted, and new productions were frozen. This has required a new way of thinking and of implementation, as well as flexibility and patience. As a grant-making programme, we listened to our partners, and tried our best to assist them to overcome the effects of the crisis by supporting their most urgent needs.

The Art and Literature Unit supported 55 new projects in various fields. These projects were selected from among 102 applications submitted by individual artists after the programme announced an emergency fund to support small productions after the spread of coronavirus. Meanwhile, we continued to monitor two projects that were underway from the previous funding cycle. All of these projects provided new opportunities for many artists and also contributed to their livelihoods.

In partnership with Al Mawred Al Thaqafy in Lebanon, CAP also launched "Takatof", a new grant to support cultural institutions operating in Palestine and Lebanon. The grant came as a response to the escalating impact of the coronavirus. 17 grants totalling $422,000 USD were approved.

A further six study support grants were awarded to students who were still able to pursue their education during the year and in addition to two new grants were also awarded. This year also saw five students complete their studies with our support. Most have since found work and/or undertaken new creative projects.

As part of our capacity-building interventions, we announced the results of the Young Writers Award at the end of 2019. A reading event for the prize-winning books was scheduled to be held on 16 March 2020 but was cancelled due to the pandemic. During the first half of the 2020, we organised a zoom playwriting workshop with six young playwrights, who developed their texts in preparation for the last phase of the playwriting project, planned for 2021.

Doa Qishta, a visual artist from Gaza, was supported to join an artist's residency at the Cité Internationale des Arts in January 2020. Regrettably, artists Taqi al-Din Sibati from Bethlehem and Mohammed Omari from Gaza nominated to join the following cycle were unable to do so because of the outbreak and border closures. We also nominated Zeina Zarour from Jenin / Ramallah for a residency at UNIDEE in Italy, which was held virtually this year. A further four artists from Hebron, Jerusalem and Ramallah were hosted at the Visual and Performing Arts Studios of the Foundation's Cultural Centre in Ramallah to pursue their projects, and to receive financial and technical support and artistic guidance from several established artists.

We also continued to work on the special edition of the Young Artist of the Year Award (YAYA) 2020. Five of our six artists were contracted and, in dialogue with curator Adania Shibli, began developing projects to implement in 2021 with production grants of 10,000 USD per project. The programme also resumed its meetings with Ramallah Doc partners during May 2020 in preparation for the upcoming edition of the film festival.

We continued to make available seasonal grants to support various festivals, events, and important cultural and art projects, and funded 32 such activities in the fields of literature, performing arts, visual arts and cinema and which could take place during the pandemic. These activities were held in Hebron, Ramallah, Taybet al-Muthalath, Nablus, Jerusalem, Gaza and Nazareth and, internationally, in France, the US, Germany, Sweden and the UK. Approximately 41,598 people attended. We also supported two international trainees in Lebanon and Spain.

We also organized "Night Shift", a joint project between the Foundation in Ramallah, Khashabi Theatre in Haifa and Vooruit in Ghent, as part a two-tracked programme. The first track aims to foster artistic collaborations between six Palestinian and Flemish artists to develop ideas during a one-year period and then present them as works-in-progress during the festival. The second track organizes a series of events in public spaces with 12 of these projects. Due to the outbreak of the coronavirus, however, these events were postponed until further notice. In April, a delegation of 15 programmers and directors of French cultural centres and festivals was due to visit Palestine through Onda Foundation, and to attend more than 18 plays, music and dance performances, film screenings and meetings with artists and cultural professionals in Ramallah, Jerusalem, Hebron, Jenin, Haifa and Birzeit however this visit was also cancelled due to the pandemic.

We also supported the publication and promotion of new works, through a collaboration with al-Ahliah Publishing House, and which will include publication of works by **Young Writers Award 2019** winners. By the end of 2020, **five** works had been published, and a further **seven** will be published within the next year.

Close collaboration with our colleagues in the Educational Research and Development Programme (ERDP) on the second round of the **Culture, Art and Social Engagement (CASE)** project co-funded by the Swiss Agency for Development and Cooperation (SDC) continued. **Five** project grants totalling **$200,000 USD** were awarded, and implementation began in various areas of the West Bank and the Gaza Strip. A monitoring and evaluation system for the project was developed, and three journalists and filmmakers were contracted to document the projects.

In Cycle 2 of the "Visual Arts: A Flourishing Field" (VAFF) project, which spans 2019 to 2021, ten partner institutions implemented more than **110** activities and interventions including specialist workshops targeting artists, cultural professionals and/or the general public. These activities were delivered despite the limitations and difficulties caused by the coronavirus. The opportunities offered to artists through the partner institutions stretched over a wide geography from Tulkarem in the north to the Gaza Strip in the south. 34 female and 31 male artists received production grants, and eight female and eight male artists participated in residencies. 15 art workshops were held and attended by 519 people, in addition to nine virtual workshops attended by 304 artists. 10 workshops attracted 577 children. Among the participants in these educational workshops were 446 students who participated in seven academic programmes. Six of these programmes were delivered in person and one virtually. 30 lectures and seminars were also organized, six of them held in-person with 134 participants, and 24 via zoom with 546 participants.

In response to the new coronavirus context, some institutions adapted their activities to become accessible online through various social media platforms and websites. Other institutions also developed programmes which responded to emerging needs including the **Khalina Nshuf (Let's See)** initiative aimed at encouraging creative practices within families, particularly during lockdowns. This initiative was implemented collaboratively by the Visual Arts Forum (VAF) and Dar Qandeel for Culture and Arts. Many institutions also developed online exhibitions, such as the **Artist at Work** exhibition organized by the Khalil Sakakini Cultural Centre (KSCC), or those that were produced in parallel to a physical exhibition such as **Printed in Jerusalem** at the Palestinian Museum, and the exhibitions organized by the General Union of Cultural Centres and the Elteqaa Group in the Gaza Strip. We also supported ten exhibitions and open studios attended by 1,481 people in-person, and **three online exhibitions** viewed by 5,475 people.

Finally, the external evaluator Moukhtar Kocache completed his review of CAP which was presented to the Board of Trustees', who took note of its very positive findings whilst also noting its recommendations. These will be incorporated into the Foundation's new organisational structure and strategic plan.

Success Stories and Case Studies

The "Huna al-Quds" ("This is Jerusalem") project run by the Palestine Institute for Cultural Development NAWA received a $50,000 award from TAAWON. We have supported Nawa's projects on several occasions during the last few years.

Purple Girl, a children's story written by Ibtisam Barakat, illustrated by Sinan Hallaq and published by the Tamer Institute for Community Education which is supported by VAFF, received the prestigious Sheikh Zayid Award. The story was published as an animation video narrated by artist Alaa Hleihel and has been watched and shared widely.

After a long and careful survey, the Dar al-Kalima University College of Arts & Culture successfully launched a new academic track focused on the conservation and restoration of paintings. This track will network with professionals regionally and internationally and was launched with the participation of **12 students** from various Palestinian cities, and of many experts from various universities in Palestine, UK, China and the U.S. among others.

2 Educational Research and Development Programme (ERDP)

In the first quarter of 2020, the Foundation commissioned the evaluation of ERDP by an external education consultant, Dr Rabab Tamish. We also contracted consultant Fadya Salfiti to plan the future disengagement of the Ni'lin Centre from the Foundation and to develop a sustainability plan to ensure that it will continue its work in Ni'lin and nearby areas.

As the coronavirus hit Palestine, the first facilities to be closed were the schools, and chaos ensued as result. No one in the education sector was ready, and that remains largely unchanged to date. In addition to incapacity, internet connectivity and access to computers was a major issue, particularly in the public sector, in rural areas and throughout the Gaza Strip. ERDP sought to provide support to teachers, both emotionally and pedagogically. Our first response was to listen to teachers and give them space to share their concerns online, then to offer online training, discussion forums, and the development of various new teaching tools.

Unable to hold in-person activities with teachers and the public such as festivals and scientific activities, we redesigned our plans in line with the new health and safety measures imposed by the pandemic. As an example, all meetings and workshops with teachers were held online during full lockdowns. During partial lockdowns, courses took place online and in person and included teachers from the Ramallah district able to be present at the Foundation. Teachers from distant districts and the Arab world were invited to join online. This shift towards online workshops and the cancellation of in-person activities enabled the programme to re-allocate funds to support individuals and institutions within the Takatof Gran (see above under CAP).

Among our most important achievements during this reporting period were the educational products, packages and distance-learning activities which we created and were able to share via social networking platforms and through the "From Home" button created on the Foundation's website and detailed below.

Going forward, there will undoubtedly be structural changes and revisions to our programme in light of the external review. We also face a number of challenges to deliver the BOT's 2019 recommendations, which included closing our office in Gaza, Ni'lin Centre disengagement, the possible merging of the Science Studio with the Public Programme and reconsidering the format of the Drama in Education Summer School and *Ru'a Tarbawiyya* journal – all of which have been pillars of our programme's mission as a cultural and educational laboratory. Furthermore, the extent of the challenges has increased with the realities produced by the pandemic and the shift towards digital learning. Nevertheless, our team has continued to work together following the "employees as partners" principle and we look forward to transforming these challenges into opportunities.

ERDP's achievements during 2020 (online & offline) included:

The Science Studio organized 11 school visits which included 220 students from various ages, and 25 teachers and supervisors to its exhibition 'Echo' on sound and its phenomena. It also created 6 interactive science stations and organized a Science Night at the Cultural Centre in Ramallah. The event attracted approximately 150 people aged over 18 years old while maintaining COVID-19 health and safety measures. The exhibition was lent to the Edward Said Music Conservatory in Bethlehem.

Four animated film screenings were held during February and March as part of a programme on Cinema in Education, targeting 72 students from four schools. The screenings were followed by discussion sessions and creative writing exercises based on the films. Students also practiced developing a visual narrative inspired by the film plots using cinema tools including scenography.

In our Approaches to Home Education programme, we created 5 digital education packages in response to the challenges of the coronavirus. The packages focussed on major historical disasters which affected humanity and our various responses to them. They aimed to assist teachers, students and parents to reflect deeply on such events and to employ art, science, research and storytelling to understand these tragedies and ways to overcome them.

Online Educational Material: As part of our "From Home" online platform, the programme shared scientific exhibits and interactive activities and produced a "Wonder Box", a collection of online exercises on home gardening designed for educational purposes. It also collaboratively produced educational packages with a group of early childhood educators focused on dealing with children during the pandemic and these were implemented in 15 participating KGs. A film club was also established to provide a space for learning and teaching for teachers interested in utilizing cinema in classes. Six online meetings were held with a small group of teachers with the aim of developing a family cinema programme. These six teachers now form a core group. Weekly film recommendations were published to introduce children and their families to a variety of films from world cinema.

Three winter educational modules were held over three days (5 - 7 January 2020) at the Oasis Hotel in Jericho with the participation of 91 teachers and early childhood educators. They covered themes of drama and social context and the 'Mantle of the Expert' educational approach.

A number of in-person trainings with 300 teachers took place, including in the use of drama in early childhood education.

More than 100 people were able to attend our paper-folding and tinkering workshops.

We also hosted four artists who were part of the Public Programme's "Weed Control" exhibition and helped them to develop and create their projects.

The Leila Miqdadi al-Qattan Library became a main attraction in Ramallah thanks to its collection of books and comfortable reading and working spaces. The library received approximately 5,100 guests this year despite being closed for four months because of the pandemic.

The Drama in Education Summer Programme was held in August with 15 teachers participating in person from all over Palestine, and 26 other teachers joining us from across Palestine and the Arab world. Follow up courses were held in September with 41 participants and a second and third in November and December. It is expected that additional courses will be held in 2021 to give teachers the opportunity to complete their graduation from the programme.

The first meeting of the Early Childhood Educators Forum was held in February 2020 and was attended by 35 educators.

We were also successful in securing funding of $450,000 USD over three years from Drosos Foundation for our Professional Development programme on early childhood, science and drama. Additionally, the programme promotes collaborative methods to develop online educational techniques and share them through courses for teachers, alongside a cultural programme on cinema in education, tinkering, animation and, in partnership with the Ministry of Education, a training project in drama for teachers.

We also published the first Arabic translation of *The Hidden Plot - Notes on Theatre and the State* by Edward Bond, translated by Nuha abu Arqoub.

Within the framework of the Sada (Echo) exhibition, the Abbasid musician al-Armawi's book on ancient musical rhythms was notated and shared with the audience in collaboration with the percussionist Jihad al-Shuaibi. The scores were recorded at the Edward Said Conservatory of Music studios.

Other achievements of note include the publication of Issue 61 of *Ru'a Tarbawiyya* Journal.

3 The Child Centre, Gaza

2020 brought major challenges unlike any challenges the Child Centre had faced in previous years. While working with a large audience has been a constant challenge, this year in-person attendance diminished due to the pandemic. The new reality forced staff to adopt new methods that have added to their skills. It also served as a practical exercise to test some of the new intervention mechanisms proposed in the Foundation's re-structuring process. Most importantly, we succeeded in implementing long-term programmes targeting specific groups during peak periods like the winter and summer holidays. In the digital realm, the Centre invested in its extended network of partners to continue working via online platforms. This allowed it to reach beneficiaries who could not be reached otherwise, particularly in distant areas such as Rafah and Khan Younis.

We created an online programme attracting a large group of interested and enthusiastic audiences to the Centre. The programme was varied and included science and technology activities, science and art exhibitions, provision of various information resources, and utilizing the different media outlets of the Foundation to provide varied and renewable content to the public.

The Centre provided its services in-person and online to serve the audience's various needs focusing on promoting three competencies for our children, including accumulating essential knowledge, acquiring effective skills, and adopting approaches that appreciate culture, openness and active participation. As part of our performing arts programme, we organized various activities and drama courses focused on creating experiences merging fiction with reality. The young members of the theatre and drama clubs, performing arts, the Foundation's choir and chess club took part in various events including the production of plays. Many of their productions were shared online such as the play "In Caesar's Shadow", the "Teer Ya Hawa" video clip, and Dabke performance and songs such as "Dal'ona" and "Meeli bi Abaytek".

Our Little Painters Club met frequently and produced a large number of artworks which we shared both online and in offline exhibitions including "Eyes of Gaza", "A Palette from Home" and "A Larger Imagination". We also organized a national art competition entitled "Your Window is Our Window".

We also created a series of technology programmes aimed at enhancing children's creative and technological skills. Among the most important were in robotics, motion graphics and smart electronics. Work continued in the designers and programmers club to develop children's competencies in coding and design. Children worked on the microcontroller board Adruino and gained understanding of how the system works. Participants gained sufficient skills to be able to design and implement many integrated electronic projects.

In the Science track, we worked with teachers to enable them to gain tools in scientific research skills, most notably through the "Design your Own Science Project", "Physics of Electrical Energy", "Simple Sciences" and Fab Lab programmes.

In the library, we organized many cultural and reading programmes and activities, which contributed to enhancing the competencies of children and their parents in reading, creative writing, research methods, critical thinking, storytelling, self-learning and questioning. Events included the "Tea on Coal" online literary evening, hosting many local and international writers such as Asmaa Azaizeh, Ahlam Bisharat, Fatima Sharaf al-Din, Michael Loder and Melissa Madenski.

We also succeeded in providing safe spaces for parents and children under six years old and provided scientific, technological, educational and artistic activities which contributed to enhancing the skills of the children and allowed for parents to connect with their children by sharing these activities with them. As part of the "Dardashat" programme, we held 24 meetings on educational matters led by qualified and experienced parents.

In outreach, we were able to expand our circle of interventions to reach boys and girls in many marginalized areas where we implemented face-to-face art and reading activities. We also organized 18 external sessions on various art and literary topics that provided the children with learning opportunities equal to those held at the Centre's own spaces.

Approximately 1,000 new books on various subjects were ordered for our library collection but only some were received with the rest promised for 2021. We continued to restore a number of damaged books.

A number of colleagues in the public and outreach team participated in a mobile filming and editing training workshop, which took place online and aimed to develop their technical skills to produce home videos.

In partnership with the ERDP, we also developed a number of programmes in the fields of drama, animation and early education. However, these were suspended due to the pandemic.

During the year, the Centre worked with many grassroots institutions, schools and kindergartens through our mobile library and the "child-friendly zones". Our partnership with the Edward Said National Conservatory of Music continued through a violin teaching programme involving 11 girls from our choir. Additionally, we succeeded in networking with the Averroes Association in Berlin to organize "Eyes of Gaza".

The "Your Window Is our Window" painting competition which was exhibited in our virtual gallery on social media enhanced the public's knowledge of the Foundation and facilitated their access to the Foundation's productions. The productions also provided a vital space for people to share their points of view and contributions. For example, our choir's video clip entitled "Teer Ya Hawa", was widely watched and undoubtedly reached new audiences.

Gaza initially underwent a lockdown schedule that was dissimilar to the West Bank, but the inherent obstacles and challenges in the Strip were exacerbated when the pandemic finally hit. As a result of 14 years of siege, access to clean water, electricity and the internet is already limited and intermittent with many homes facing overcrowding. As a result, it was not easy to transition to online working and our many different communities of beneficiaries did not have the same levels of internet access. Nonetheless and despite all of the above, we were still able to serve a large portion of the community by intensifying outreach during times outside of lockdown and by planning online work to meet the electricity schedule and the availability of participants. The vast majority of online work was done in the form of Facebook closed groups in order to maintain privacy and provide adequate support when needed.

Below are some key numbers from 2020, which are significantly below the annual averages from previous years as expected, but on the positive side, lower numbers of attendees meant more engagement time per person and this is a lesson to learn for when the centre fully opens its doors again:

During our 2020 open periods (1 January - 22 March & 22 May - 23 August), there were a total of 1,726 new and renewed memberships, with 6,047 children benefiting from the mobile library bus service, 4,475 from educational and community organisations visiting and a further 27,333 beneficiaries from our programmes and activities at the Centre.

We organised 400 online meetings, workshops and events with approximately 900 children participating.

Success Stories

Batool Abu Aqleen (15 years) won **first prize** in the **Barjeel Poetry Prize** for the Youth/Arabic poetry category organized by the **Barjeel Art Foundation** for her poem **"I Did Not Steal the Cloud".** Abu Aqleen is the youngest ever winner of the prize. She is an active member of our Literary Club and a regular visitor to our library. "I visited the A.M. Qattan Foundation for the first time while I was in 5th grade. I had a purple notebook in my hand, in which I wrote my first text about the sea. I still have it today. Back then, I was not connected to books and I did not like writing but being in a place like the Centre encouraged me. That is where my story began."

In this context, Batool says: "It was beyond my dreams to meet some writers and poets, and the club not only offered me the opportunity to meet them, but also to talk to them and learn from their experience. I also connected with some writers and we're still exchanging emails. We write to live... the passion inside me needed a wake-up call!."

4 The Public Programme (PP)

As was the case with all cultural centres around the globe, public programmes had to be frozen, rethought, and replanned. And this was the case with ours. Despite these challenges, many of our planned activities were held and others were reformulated. Below we present a summary of what took place.

Five exhibitions were produced, of which one, 'Weed Control', was on a large scale. The exhibition "Forensic Architecture: Assembled Practices" opened in partnership with the Forensic Architecture research group at Goldsmith University, London in January 2020. The aim of the exhibition was to inform the public about the methodologies of the Forensic Architecture group, which employs architecture, law, art, etc., in order to expose state crimes, in addition to contributing to the development of research methodologies in Palestine, especially at the academic level. Architecture students at Birzeit University worked on a proposal to build prototypes and projects based on new methodologies. About 700 people attended the exhibition due to the pandemic, more than 15 tours were organized with the curators and three films were screened in parallel to the exhibition.

A retrospective exhibition of the Palestinian artist Suzan Hijab was also held, in cooperation with al-Ma'mal Foundation in Jerusalem. The exhibition summarizes the artist's career over the past four decades, focusing specifically on her oil pastel works on paper. The exhibition included more than 50 of Hijab's important works.

'Weed Control' included the participation of 33 artists from Palestine and the Diaspora and opened on 9 January 2020. In addition, tours of the exhibition were organized for many Palestinian institutions and universities such as Birzeit University, al-Najah University, Dar al Kalima, the Polytechnic in Hebron, al-Haq Organisation, Union of Agricultural Work Committees, the Khalil Sakakini Centre, Riwaq Center, Dar Qandil, Ishtar Theater and the Dalia Foundation. We also organised tours for school teachers and for the Ministry of Information. The exhibition was visited by nearly 3,000 people. In addition, the catalogue included contributions by 33 artists and 10 writers in both Arabic and English and was launched on 23 November 2020 with the participation of artist Emil Saba and the journalist Nasreen Awad. We also launched news books by Aisha Odeh, Zakaria Muhammad, and the artist Khaled Jarrar and commissioned Rima Hamami's book on the wildflowers of Palestine. In parallel to the exhibition, Jumana Manna's film "Wild Relatives" was screened.

Work continued on the preparation of the 'Palestine from Above' exhibition, due to open in 2021, coronavirus permitting. In addition, two issues (81 & 82) of the Jerusalem Quarterly (JQ) journal were produced in cooperation with the Institute for Palestine Studies, with contributions from 15 academic researchers and 10 artists in both Arabic and English. The two issues focussed on the topic of the view of Palestine and its geography from above. These two issues were exceptionally combined and translated into Arabic to form the exhibition catalogue.

As part of our in-person cinema programme, we presented a weekly programme of European classics which the Foundation had previously subtitled. Six films were initially screened but the programme was then interrupted by the lockdown. We also worked with the ERDP to develop a schools' film programme but only 4 in person screenings were able to be held due to the pandemic. These were focussed on Japanese animated films. Four films directed by Youssef Shaheen were also shown. A video installation by artists Turner-Prize winner Naim Muhaimin, entitled "Two Meetings and a Funeral", was also held for a week during December 2020.

During the first half of the year, we were due to hold two theatrical performances by the winners of the Performing Arts Grant, including *Bisan* by Waseem Kheir and *The Roundabout* by Alaa Shehadeh. We were also due to host a large part of the Ramallah Contemporary Dance Festival. However, the Contemporary Dance Festival had to be cancelled and the theatrical performances postponed indefinitely due to the coronavirus. A performance by "Stereo 48", entitled *A Journey to Jerusalem*, was organized on August 31, 2020, and was attended by 60 people.

Our residencies programme included hosting Swiss artist Arron Rossmann, who came to Palestine in early March 2020 but was forced to return home 14 days after his arrival, which he had spent in quarantine. As a result, we decided to suspend all residencies for the year 2020. In addition, we contacted all participating artists to reformulate their projects within our new four-year plan, starting in 2021.

As for our partnerships program, we worked with Mohammed V University in Morocco, Cairo University in Egypt and the Centre for the Modern East in Germany through a grant from the Volkswagen Foundation, on a composite project called Liminal Spaces as Sites of Socio-Cultural Transformation and Knowledge Production in the Arab World. This project consists of several small initiatives. This year it produced a joint publication called al-Mubtada' with contributions from 11 writers.

We also worked on the catalogue for our previous exhibition Past Disquiet (2019-2020). This was edited by curators Rasha Salti and Christine Khoury and features texts on the topic of international solidarity with Palestine through art by Vera Tamari, Yazid Anani, Abaher el Sakka and Birzeit University students, Rawan Sharaf, Saji al-Shawa, and Hanna Qupty.

We also organised six concerts by Sarraj Choir, Habib Shehadeh and Reem Talhami, Shadi Zaqtan, Rihlet Asdiqa', Mafar Band, and State of Four. Regrettably, these have not yet been able to take place due to the pandemic.

During the lockdown period, an experimental platform for interactive music was launched online by recording the song "Oyounak" (Your Eyes) by musician Maysa Daw. The platform allows the listener to control the musical arrangements of the song and interact with the piece.

In addition, there were projects during the home quarantine and pandemic aimed at supporting artists and connecting with the public such as:

Project CoronaPhone: through the continuous interventions of a group of writers, the project looked at the implications on the Palestinian cultural field of the temporary shutdown of the world economy during 2020. 18 were commissioned to publish four pieces on their Facebook and social media pages (equivalent to 72 texts). An agreement was signed with Magazine 28 to publish a special issue on this.

Magazine 28 then produced its 17th issue launched under the CoronaPhone framework. In the first stage, a group of writers was asked to create short texts that would be published at the beginning on social media platforms, with the aim of creating a wide dialogue about the current crisis, and then editor Dalia Taha and the Magazine 28 staff were assigned to work on turning it into a magazine.

Another online project was "On the Wall", which aimed to collect video contributions from people throughout Palestine about stories of paintings, family photos, historical posters, or other objects hanging on the walls of their homes, to acknowledge the importance of these artistic, social or political items and tell their story. An open call was posted on the Foundation's Facebook page and social networks.

To complement the project, an invitation was launched for artists and film producers to work with us collectively, to formulate an art exhibition that will be held during the first quarter of 2022. This exhibition will examine the visual materials that form the identity of Palestinian homes, through the objects and works hanging on the walls of these homes, particularly the living rooms.

The "This is Palestine" project: This project aims to provide an opportunity for Palestinian artists and writers from inside and outside Palestine, and from various creative fields, to present themselves to a wide audience through social media, and to familiarize the public with the work of artists and writers, and their artistic and intellectual orientations, and to promote their latest creations. This is done by accompanying them on a virtual visit to their studios, where the artist introduces their private space in which they produce their work, before presenting it to the public. The artist provides an explanation of their work process noting any visual or audio materials that contribute to their inspiration. The artists also share their personal perspectives about the current crisis, and their views on the role of art in imagining a better future. Through an open call, 8 artists from various fields participated in the project.

In cooperation with the Child Centre in Gaza, the PP implemented an art competition for children aged between 8-17 years old called Your Window is Our Window, to encourage children to produce artworks during the quarantine period using materials available at home that simulate the reality of the pandemic and quarantine and use materials that are environmentally friendly and easily available. Nearly 200 participation requests were received. Artists Mohamed Abu Sal, Mahdi Baraghithi, Raedah Saadeh, and Maisarah Baroud were appointed as the jury to evaluate the applications, and the audience was given an opportunity to vote on the works with 20% of the total score. The competition was concluded with nine winners from three age groups (8-11) (12-15) (15-17).

We also launched "An Hour with...", which aims to present electronic musical performances for a period of one hour through a live broadcast on the Foundation's Facebook page. During the performance, the participants were also able to provide their choice of videos to accompany the musical performance. 5 electronic musicians participated in the project for two months every week. Work on this project will continue in 2021.

We also published *Isolation, Separation and Quarantine* - on the social, economic and political repercussions of the pandemic on Palestine and globally. The book, in both Arabic and English, contains ten articles by writers from Palestine, Canada, Germany, and the United Kingdom and was edited by the eminent sociologist Jamil Hilal. We also produced a monograph on artist Vera Tamari as an artist, educator, and art activist, the first such extensive study of her work, with contributions from 12 curators, artists and critics including Alaa Younis, Amer Shomali, Hanan Toukan, Huda Shawwa, Inas Yassin, Rasha Salti, Rawan Sharaf, Samia Halaby, Tania Tamari, Tina Sherwell, Rania Estifan and Yazid Anani. The monograph was edited by Penny Johnson and Anita Vitullo (Khoury) and was published in Arabic and English.

In addition, and in partnership with the Mosaic Rooms in London, we held a series of online discussions under the title 'Culture in Crisis, Crisis in Culture' with the participation of distinguished speakers and experienced professionals from around the world.

We also held a number of book launches namely "Palestinian Bereavement: A National and Religious Perspective" by Maram Masarweh, attended by 90 people and "Detained Childhood and the Politics of Childhood Disarmament" by Nadira Shalhoub-Kevorkian, with 100 attendees, both held in January. However, other events had to be cancelled due to the pandemic.

Our lecture programme included Canadian writer Max Haiven who introduced his book "Art After Money, Money After Art: Creative Strategies Against Financialization" at a lecture attended by 150 people, including students from Dar al Kalima College and Birzeit University. Another lecture was organized for Mr Haiven at Bard College at al-Quds University / Abu Dis on his book "Radical Imagination" and visits to several other institutions in the country were also arranged for him.

Palestinian artist Shurouq Harb spoke online about struggling with boredom under the pandemic. The event was attended by 35 people. Photographer Rola Halawani spoke about her creative journey - from studying mathematics in Canada, to her work as a photojournalist in Palestine, and later as a leading Arab photographer. The event was attended by 30 people.

Four poetry reading sessions were organized by poet and novelist Maya Abu Al Hayat under the title "A poem a day, keeps the doctor away." These were held in November and included readings selected by poets and presented by actors, and discussions on key issues facing contemporary poetry.

A symposium on solidarity through art, entitled "Art Solidarity", was held on the 1 December 2020, in which a group of international solidarity projects with Palestine through art were reviewed. Eight speakers were hosted: Boyana Bishkur, Mila Touraglik, Rasha Salti, Vera Tamari, Yazid Anani, Abaher al-Sakka, Fayez Sarsawi and Hanna Qupty either in person or online. Only six people attended the symposium in person, in addition to 9,400 joining online through our Facebook page.

Finally, within the "Mujawara" programme, the Public Programme hosted 4 local trainees. The number of face-to-face attendees at the programme's events for 2020 was about 5,680 people in spite of the pandemic.

5. The Mosaic Rooms

Like all cultural organisations around the globe, The Mosaic Rooms experienced an unprecedented and challenging year due to the advent of COVID-19 and its impact.

Nationwide lockdowns, UK Government u-turns and the ever-changing epidemiological nature of COVID-19 has made it extraordinarily difficult to plan even in the short-term. Exhibitions, events and activities were continuously having to be rescheduled, change format or to be cancelled. The lockdowns resulted in the gallery being open to visitors for just 22 weeks (due to social distancing regulations), which has meant our audience figures for 2020 have been comparatively very low.

Despite these challenges, The Mosaic Rooms did produce and present two important exhibitions by artists Mohammad Omar Khalil and Heba Y. Amin. Heba Y. Amin's solo exhibition in particular achieved extensive international press coverage and in terms of her own practice has been her most ambitious and intellectually rigorous exhibition to date. We also have in place an exciting and ambitious exhibition programme for 2021.

Whilst The Mosaic Rooms was often physically closed, for the first time we experimented and delivered a critically acclaimed online programme which had a total of **29,700 participants** from the UK and around the world. It has been a huge learning curve for the team and we are very proud of what we have learnt and delivered in such a short space of time.

We also managed to conceive and deliver some learning activities remotely, including a bespoke online programme with local schools, which has been recognised as an outstanding example of best practice within the creative learning sector.

Fundraising and income has obviously taken a huge hit during this tumultuous year. However, we realigned our programming activities because of the lockdowns, made savings across various individual budgets and took advantage of the UK Government's furlough scheme and as a result achieved an underspend in this year's budget.

STRATEGIC OBJECTIVE 1 - The Go To Place

To achieve this The Mosaic Rooms conceived and produced a year-round programme of temporary exhibitions and public events. However, like many places in the world, the UK experienced lockdowns during 2020 due to the pandemic. Our exhibition and event programme was rescheduled accordingly and two exhibitions instead of the three planned were presented.

EXHIBITIONS

Mohammad Omar Khalil – *Homeland Under My Nails*
22/01/20 - 30/08/20
Visitor Numbers: 1,144 visitors

The exhibition was closed to the public from 16 March to 9 July 2020 due to a UK lockdown. As a result, for the majority of the exhibition there were no in person events which usually account for 40% of visitors to The Mosaic Rooms.

Heba Y. Amin – *When I see the future, I close my eyes*
1/10/20 – 6/6/21
Visitor Numbers: 464 (1/10/20 - 15/12/20)

Please note the gallery was closed from 5 November until 2 December and subsequently closed from 19 December due to a nationwide lockdown. We plan to reopen the exhibition on 17 May 2021 in line with UK government guidance.

Touring Exhibitions
The Mosaic Rooms toured its exhibition *New Waves: Mohamed Melehi and the Casablanca Art School* to two international venues. It was presented at MACAAL, Marrakech from 21 September 2019 – 5 January 2020 and received **3,200 visitors.** It then travelled to Concrete, Alserkal Avenue, Dubai from 19 September – to 21 November 2020 and received **1,841 visitors.**

PUBLIC EVENT PROGRAMME

In 2020, our Public Event programme audience totalled **30,073**: **373** visited the gallery in person and **29,700** participated online.

A total of 373 attended the 'Homeland Under My Nails' live programme of Mohammad Omar Khalil's work. Due to the first UK lockdown in March 2020 we had to cancel several live events however the team reacted quickly and pulled together a compelling and well received online programme relating to Mohammad Omar Khalil's show which attracted an audience of 12,231. This was the first time The Mosaic Rooms had specifically produced an online events programme.

Encouraged by this extremely positive uptake for our online programme, the team curated and produced a new interim online programme *Future Threads,* featuring artists, curators and thinkers from the Arab world and its diaspora. The overarching theme was to explore how artists' respond to past and to ongoing crises as well as to profile some of the most innovative and original responses by MENA artists during this current pandemic. For example, Radio Al Hara was founded during quarantine in Palestine and Younes Baba-Ali's Project 003278079060 was part of a sound art project where people could ring a mobile phone number and listen to a piece of sound art via its voicemail system. The programme was as follows:

Future Threads: 1 June 2020 - 16 August 2020 : Total engagement: 16,922

Heba Y. Amin Public Programme: 7 October - 10 December 2020 (continued in 2021) : Total engagement: 547
Even though we could install and open Heba Y. Amin's exhibition, social distancing restrictions unfortunately meant that our public event programme could not take place in the gallery and so it was transferred online.

Edward W. Said London Lecture
Unfortunately, the 2020 Edward W Said Annual London Lecture, that was to be given by **Abdulrazak Gurnah** and hosted at the British Library was cancelled because of social distancing restrictions in place throughout 2020.

AUDIENCE / VISITORS SUMMARY FOR 2020
The total number of visitors to the gallery in 2020 was: **1,728** (Mohammad Omar Khalil: 1,314 visitors and Heba Y. Amin: 414 visitors). Despite low visitor figures, The Mosaic Rooms, for the first time in its history, experimented and delivered bespoke online programming and content. It achieved a total of **29,700** online participants, attendees and viewers from the UK, MENA countries including Egypt, UAE, Palestine, Saudi Arabia among others, U.S., Europe (web analytics note online visits from Germany, Netherlands and France).

DIGITAL GROWTH SUMMARY

The digital audience interaction has changed dramatically since the pandemic began. Audiences are now accessing The Mosaic Rooms across various platforms for live interactions, something that wasn't previously offered by the gallery. Animating the digital channels on Instagram and Facebook with live events increased followers to Instagram particularly. The increase in numbers attending films and recorded events was also significant. This strand of work has developed significantly and will need to be maintained and built on in 2021, to continue to encourage the demands of existing and new audiences off-site through recorded live events, and exhibition interviews and tours.

VISITOR SURVEY

The 2019/2020 survey was completed in spring this year. A total of **385 people** participated over a 12-month period. The respondents were a mix of exhibition and events visitors to ensure feedback was representative. The survey completed was the Audience Agency's Audience Finder survey which enables data comparison with other museums and galleries in England.

SUMMARY FINDINGS

The survey's findings show that The Mosaic Rooms continues to attract a young audience. It also continues to attract a high proportion of visitors identifying as Arab, reflecting the gallery's role as an important meeting point for these groups to encounter contemporary culture connected with their identity. The proportion of black visitors rose which could reflect the programming around the Mohammed Omar Khalil's exhibition. This should be born in mind when programming in 2021 to encourage the offer to a diverse range of London audiences.

Collection of further audience data was a challenge because of the pandemic. The visitor survey is about physical visits, and to collect data we have to collect 380 contributions which would not have been possible within the lockdown closures this year. Unfortunately, a survey developed on the existing format and capable of integrating existing data was not suitable for use for online event visitors. Although data from online engagement shows a spread of UK and international visitors, a more comprehensive survey to build on existing data is needed. We are speaking with The Audience Agency about this and recognise this is a point for urgent development in 2021.

The increase in proportion of international visitors to our site, and anecdotally to our events, indicates an audience who we have not been interacting with previously. The online events programme and increase of our digital offer provides an opportunity to build our relationship with these audiences and data collection in 2021 which will help us learn more.

STRATEGIC OBJECTIVE TWO - Advocate for the role of arts & culture in society

We have put on pause developing a network of organisations adopting a similar approach to The Mosaic Rooms. The pandemic and its impact has meant this is not the right time, particularly as many organisations are in survival mode. However, this year The Mosaic Rooms has joined both CVAN (Contemporary Visual Arts Network) and VALS (Visual Arts London Strategy Group) and attended monthly meetings with directors from leading public galleries to share knowledge and feed into government policy and sectorial advocacy including approaches to funding sources.

As a result, the key activity for this objective was our learning programme. A Creative Learning Curator was appointed in early 2020 and with this new role we were able to respond to the pandemic by delivering digital projects for schools, young people and families.

Creative Learning activities that took place in 2020:

SCHOOLS

Together Apart: Lockdown Diaries was a four-week school project which ran online during the UK lockdown from May - July 2020. The project engaged a total of **60 students** and was a partnership with two local secondary schools: The Cardinal Vaughan Memorial School and Kensington Aldridge Academy (KAA). Both schools have a diverse intake (KAA has a particularly high proportion of pupils from disadvantaged backgrounds).

Our Creative Learning Curator, Najia Bagi, was invited to present the project to the University of the Arts London teachers' network as an example of a high-quality arts education project and resources have been shared with several educational institutions.

"Working remotely / digitally is going to play an ever-greater part in our futures, and especially in education, so it felt like we were exploring very relevant new ground" Teacher, The Cardinal Vaughan School.

"The project was a great opportunity to express ordinary things into art, I have learned that anything can be art" Israa, student Kensington Aldridge Academy.

FAMILIES

In February 2020, **Mohammad Sabaaneh** delivered a print making workshop attended by 30 children along with their families.

As part of the *Future Threads* digital programme, we presented four online experiences for families, which took the form of pre-recorded videos made by artists **Nadine Kaadan** and **Elias Matar**. Nadine read her books *Tomorrow* and *Answer me Leila* with an activity at the end and Elias created a storytelling workshop and storytelling performance. Cumulatively, all videos were watched over 3,000 times either on Instagram or Vimeo. There were over 100 likes and shares through Facebook.

In November **Dia Batal** delivered an online workshop. Testing a new format, the workshop was delivered live, and art materials were posted to families in advance. Ten families took part, creating collage and practising Arabic words related to Heba Y. Amin's exhibition.

Lastly, Dia Batal and Najia Bagi designed an art pack for families, comprising of a sheet of creative activities about Heba Y. Amin's exhibition, together with art materials. A total of 90 packs were sent (40 to local community centres, Dalgarno Trust and Al Hassaniya centre, 40 to Kensington and Chelsea Food Bank and 10 to families for the November session).

YOUTH WORKSHOPS

A one-week online art project in partnership with the University of the Arts London (UAL) took place in July engaging 15 students in a week-long intensive course. The Mosaic Rooms commissioned artist **Aya Haidar** to work with the UAL Insights programme which supports young people from first generation immigrant backgrounds, and others identified by teachers as in need of support to participate and consider applying for arts in higher education. The students responded to a brief from Aya Haidar which related to the artist's work with spatial and 3D design and considered the building and ethos of The Mosaic Rooms which was presented by Najia Bagi. The standard of work was impressive with all 15 students each submitting a well-considered portfolio.

ADULT WORKSHOPS

On 14 March 2020 we held an artist-led linocut workshop for adults again with political cartoonist **Mohammad Sabaaneh** inspired by the works of Mohammad Omar Khalil. On 16 December 2020 we delivered an online exhibition tour to 12 women at Dalgarno Trust community centre.

RELATIONSHIP BUILDING

Creative Learning Curator Najia Bagi has created new working relationships with INIVA, Barnet Refugee Service, national reading charity The Reader and youth education charity Into University. She has developed existing relationships with Al Hassaniya and Dalgarno Trust community groups.

The Mosaic Rooms are now members of Young K&C; an organisation working with young people in the local area which offers opportunities for partnerships and funding as well as marketing for creative learning. In autumn 2020, *Together Apart* was featured in the members' newsletter and featured on the website of the national learning network Engage. In summer 2020, The Mosaic Rooms' digital learning projects were featured in an Instagram takeover by Arts Council England on the Arts Council England Instagram account.

An informal network of knowledge sharing has been developed between Najia Bagi, Heather Kaye, Family Manager at South London Gallery and Alex Thorp, Learning Curator at Serpentine Galleries.

SUMMARY

A total of **145** people engaged with the live Creative Learning programme at The Mosaic Rooms and online recorded sessions received **3,000** views.

The family programme tested different approaches to reach audiences, including pre-recorded sessions, a live session and an activity pack. The 2021 plan will use the live session format for online sessions as it offers the most interactive experience to families. The activity pack will be offered, and a new activity sheet produced for the next exhibition. This expands the family offer for children visiting outside the family workshops.

Work with the University of Arts London (UAL) was a useful learning experience to understand how to deliver workshops to this age group online. However, UAL plans were unclear at the end of 2020, and so it was decided not to commit to a 2021 workshop, but to hope to use their network to share news.

Community engagement is a challenge under lockdown conditions because face to face visits in the community are usually an important part of this work, however we have built connections via online contact and we will offer further community tours in 2021.

STRATEGIC OBJECTIVE 3: Competent Organisation

Racheal Jarvis, the director of The Mosaic Rooms, went on maternity leave in March 2020. She is returning full-time in April 2021. To cover her absence, we recruited Sandra Ross as Acting Deputy Director (part-time, 2 days per week). Because of the lockdowns the team have often had to work from home. We have adapted relatively well to remote working and have put in place systems and processes to ensure good communication and efficient ways of working within this context. We have weekly online team meetings as well using Microsoft Planner.

A comprehensive risk assessment followed by implementation of health and safety procedures and protocols in relation to the pandemic are in place for when staff can work in the office. A review of the HR manual will be conducted in 2021 when Rachael Jarvis returns from maternity leave.

STRATEGIC OBJECTIVE FOUR – FINANCIAL STABILITY

FUNDRAISING

Arts Council England (ACE)

Arts Council England is the UK's biggest arts funder and this year we continued to develop our relationship, including with senior staff and decision makers. In January 2020 we submitted a £38K grant application to support our exhibition programme from mid-2020 to mid-2021. However due to the pandemic ACE suspended all its open funding programmes and unfortunately this application did not proceed.

In late April we applied to ACE's Emergency Fund for £11K towards our online programme. Unfortunately, we were not successful, most likely because the primary purpose of this grant was for organisations faced with immediate financial difficulty although the guidelines did state a grant could be made for online programme activities.

In November we submitted another grant application, for £29K towards the costs of the two exhibitions taking place in 2021. We received notification in February 2021 that we were successful and this show in our 2021 budget.

Statutory Funding and Trusts & Foundations *(all figures are subject to final audit)*

During this reporting period we received the last part of the 2019 grant from the Royal Netherlands Embassy towards the costs of a publication by Praneet Soi.

A successful application was made to the Royal Borough of Kensington and Chelsea Arts Grant Scheme, and we were awarded £2,460 for production and distribution of family art material packs to gallery visitors and local community groups.

However, several applications submitted to trusts and foundations were not successful. Often, we don't get individual feedback, but we know that funders have been receiving an overwhelming number of applications and funding is becoming even more competitive.

Lastly, as a small team capacity to apply to all available funding opportunities as well explore new income streams is limited. To address this the Acting Director who has been covering the Director's maternity leave will continue for six months with a new role focussing on fundraising and income generation when the Director returns.

EARNED INCOME AND REBATES *(all figures are subject to final audit)*

Museums & Exhibition Tax Relief
The Museums & Galleries Exhibition Tax Relief allows qualifying charitable museums and galleries in the UK to claim a payable cash tax credit on eligible expenditure incurred while producing a qualifying exhibition. For this recording period we claimed **£15,291** against the costs of exhibitions in 2018 which has been credited to 2020's budget. This year we have completed a claim for **£30,716.40** against exhibition costs in 2019 including a proportion of staff costs. This tax credit will show in the 2021 budget.

Coronavirus Job Retention Scheme
At the beginning of the pandemic the UK Government put in place a job retention scheme whereby employers could furlough staff and the government would subsidise their wages/salary up to 80% (capped at £2,500 per month) as well as National Insurance. We have been taking advantage of this scheme with staff at intermittent points on full-time or part-time furlough. This enabled a saving of **£40,224** on staffing costs.

Private hire, Café and Studio rental

Earned income from private hire, the cafe and the residency studio have been severely impacted by the pandemic. However, unlike many cultural venues in the UK, our business model does not heavily rely on earned income. There were two private hires up until March 2020 to the value of **£1,125** but private hires booked after mid-March had to be cancelled and refunded to the value of **£1,481**. Total private hire income in 2019 was £2,382 and it is likely this would have increased in 2020 had there been no pandemic.

Bookshop *(all figures are subject to final audit)*

The total bookshop revenue generated online and at the gallery is **£8,226** (to be confirmed by audit). This is compared to **£8,494** in 2019. Despite sales at the physical bookshop being severely impacted by low audience figures, we have seen dramatic growth in our online book sales.

We expanded our range of books from independent publishers and specific artist's books such as Kayfa ta, Barakunan and Lifta which increased our sales as it attracted a new young audience. During 2020 we hosted five book launches:*The Hundred Years War on Palestine*, *Death is Hard Work*, *How to remember your dreams*, *How to love a homeland* and *The General's Stork* (see public programme).

To highlight the visibility of our bookshop, we introduced 'Book of the Week' where each week a book is selected and presented on our website and on social media, in alignment with the exhibition and public programme. This also allowed us to highlight our own publications, such as *Flowers of Palestine (*1997)' with a sale of 21 copies.

During the month of August, we fundraised £1,179 from bookshop sales for the British Red Cross Beirut Emergency Appeal.

FINANCIAL REVIEW

Incoming resources in the 12 months to December 2020 were £5,875,422 which was lower than £13,937,465 in the 12 months to December 2019. The main source of funding for the Foundation's core programme and administrative expenses is the Al-Qattan Charitable Trust, Jersey, Omar Al-Qattan, Najwa Al-Qattan and Leenah Al-Qattan.

Total expenditures were £7,785,059 which has increased from £7,038,884 in the previous period. The percentage of total expenditure vs. the approved budget for this year was 86%, which rises to 90% when excluding the building costs of the new Cultural Centre.

Overall the Charity reported a deficit for the year of £3,540,896 (2019: net surplus of £5,215,081).

At the end of the fiscal year, the balance of the provident fund for employees in Palestine was £926,628, while the severance fund balance for employees in Palestine was £1,831,890.

The funds of the Charity carried forward as at the 31 December 2020 were £39,793,736, of which £28,920,104 was held as restricted funds and £10,873,632 as unrestricted funds.

Reserves policy

The Trustees have reviewed the Foundations needs for reserves in line with the guidance issued by the Charity Commission.

The Trustees believe that a prudent level of reserves would be in the region of £1,700,000. This would enable the Foundation to have the financial resources to meet employees' salaries and basic running costs for 6 months.

The Al-Qattan Charitable Trust in Jersey has been the Foundations largest donor to date, over a period of more than twenty years. The Al-Qattan Charitable Trust was set up with a mandate to support the Foundations core programmes and running expenses, among other charitable goals. The Foundations Trustees therefore feel confident of the short- and medium-term security of this funding source. However, they also regard the emergency provisions outlined above as necessary to cover any suspension of the Al-Qattan Charitable Trust's funding for reasons beyond their control.

At the year end the free reserves of the Charity (as defined by unrestricted funds not held as fixed assets and investments) was £2,083,645 which is £383,645 in excess of this policy. The Trustees have reviewed the future plans of the Charity and are satisfied that the level of free reserves will decrease in line with the policy over the corning year. However, at the end of 2021 they will review the level and policy for free reserves as part of the budget setting plan and in line with the strategic plan.

Investment Policy

During 2020, the Board's Investment Committee recommended the appointment of an investment advisor to help it place its excess cash reserves in a conservatively managed portfolio which would generate better returns than the currently very low rates offered on the money markets. Thus, a selection process was undertaken to appoint the advisor and three candidates were considered on the basis of their experience with charities, trusted third party recommendations, size and cost with the Jersey-based firm Enhance winning the bid. Following a presentation of a draft investment policy by the Board, a "beauty parade" of three possible investment managers were picked by ENHANCE and presented to the committee, the final choice falling on Sarasin & Partners in London. The due diligence and onboarding process was then launched, and we expect to transfer $2.5m of reserve funds for investment by Sarasin in mid-2021.

Post-audit event: Amman House

In early 2021, the Trustees were informed by the Charity's lawyer in Jordan, Attorney Thamer Obeidat, that the Amman house bequeathed by the late Mrs. Leila Al-Qattan to the charity on her death in January 2015 had finally been registered in the Charity's name after years of bureaucratic obstruction. We are now working on securing the necessary exemptions which would allow us to sell the house on the open market without having to wait out the legally binding period of seven years imposed on foreign institutions' real estate assets under Jordanian law. The investment committee will also be looking to commission an up-to-date valuation on the house during 2021.

Principal risks and uncertainties

2020 has been an unprecedented year in terms of uncertainties and risks as the pandemic swept the globe. The onset of the pandemic varied among the various geographies and communities the Foundation serves.

Please see the programme reports above for its direct impact on our work.

More specifically for the Palestine context, the first cases were reported in March 2020, public events were cancelled, schools were closed in the first week of March, and the country went into total lockdown on the 22nd March until end of May. While strict measures were adopted in the West Bank during June and July, life went back to normal in Gaza until the end of August. By August, the authorities in the West Bank eased restrictions and allowed public gatherings, only to re-impose a lockdown late in November. Meanwhile in Gaza, the second lockdown started at the end of August and continued, without effective implementation, until the end of the year.

As a result, the Foundation, in addition to caring for its staff and resources and to fulfilling its obligations to its beneficiaries, also had to adapt to different regulations depending on the location of its operations. This affected internal communications and flow of information.

Despite these challenges, the Foundation was able to impose its own coronavirus health and safety regulations swiftly and effectively at its premises in Palestine and was able to transition to remote working relatively easily as the technological infrastructure is new and up to date. As expected though, all public events and activities were initially postponed, then cancelled or transferred online where possible. Programmes revisited their plans, made budget changes where necessary and were able to respond to the changing environment at varying rates. CAP was exceedingly responsive to the needs of its contracted grantees and the emerging needs of the culture sector by introducing two new grant schemes; ERDP slowly tested and tried online trainings with teachers; the Child Centre in Gaza was able to provide support to community centres and kindergartens using unspent budgets, while trying to balance access with health risks; while the Public Programme drastically transformed its plans to accommodate online formats.

We are also very proud to have been able to maintain all our staff in full employment in Palestine despite a lack of government support, and in addition to supporting other organisations and individuals in the most difficult moments of the pandemic. Nonetheless, the impact of the pandemic has only been slightly alleviated, and we expect further disruption in 2021, for which we are planning carefully.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance

The Charity is governed by policies and procedures devised originally with support from a professional firm of auditors to cover all operations. A semi-annual and an annual report on all programmes, projects and management issues are submitted to the Board of Trustees (BoT) for discussion, guidance and approval. The BoT meets with the Management Committee (MC) of the Charity at least twice a year. The MC is composed of all members of staff at Director level and other selected senior staff. In April 2019, the Board also formed a Programmes Committee to focus on specific tasks related to content development and better integration between its five programmes.

Two new Board Members were elected at the end of 2020. They are Professor Khaled Fahmy and Dr Mezna Qato, both distinguished Cambridge University academics teaching modern Egyptian history and the history of education in Palestine, respectively.

The Foundation has a long and successful history of collaboration with other major charities and institutions, including the Ford Foundation, The Swedish International Development Agency, the Drosos Foundation (Switzerland), the Arts Council England, Taawon (previously Welfare Association), the European Union, the Palestinian Museum and many others. Historical and current projects have mainly been co-funding interventions in medium to long-term strategic goals. Our Chair of the Board was elected to chair the Palestinian Museum in August 2020.

The Foundation has a risk matrix and risk register that is updated every year.

The Constitution of the Charity

A registered Charity - a company limited by guarantee.

The Articles of Association sets out the charity's purposes and its governing structure. It is supported by a Governance Manual which lays out the detail of the policies and processes in place to manage and administer the governance function.

Recruitment and Induction of Trustees

The Charity may by ordinary resolution appoint a person who is willing to be Trustee. Potential candidates are recommended by the Nominations Committee based on several criteria. These are mostly focussed on candidates' professional expertise in the Foundation's areas of work, as well as other areas such as management, audit, public relations and fundraising. Candidates are then presented for approval by the Board.

The Chair of the Board is responsible for the induction of new Trustees. An information pack is provided on appointment, meetings with relevant members of staff and Trustees arranged and any training provided as needed. Newly appointed Trustees must return a signed Confidentiality Agreement, Declaration of Interests and a Trustee Eligibility Form.

Remuneration policy

The Board conducts regular research on comparable remuneration packages for all key management posts. All staff except for the DG are paid according to a salary scale that is reviewed regularly by the Board. The DG's remuneration is negotiated directly with the Chair of the Board.

Public Benefit

We have referred to the guidance in Section 17 of the Charities Act 2011 on Public Benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees, as well as all senior members of staff, are asked to carefully consider how planned activities will contribute to the aims and objectives they have set.

In that regard, the Trustees are satisfied that all activities and the benefits arising from them are strictly in line with the Charity's stated aims; that its activities are solely focussed on children, teachers, artists and creators; that all opportunities and benefits are offered on an open, transparent but competitive basis, while ensuring that activities are distributed across geographical, economic and social areas and strata with a specific focus on marginalised or impoverished communities {for example in rural areas or refugee camps), without compromising the quality of services provided.

6 General Management (including finance, administrative, communications and resource development units)

During 2020, much time and effort was expended in responding to and planning for changes in the work environment resulting from COVID-19. COVID-19 WHO and local regulations were adapted to the Foundation's facilities in Ramallah and Gaza, and regular updates to staff and visitors were duly shared and publicized.

While several items on the 2020 work plans were delayed, cancelled or shifted many were realized. The below is a summary of key achievements:

- With the goal of making operations more effective, efficient, and responsive, the Foundation revisited its organizational structure and worked throughout the year on building a new one. An external consultant was hired to do the job with the BoT and staff. The inception report (diagnostics) was presented to the BoT in June 2020, and the overall layout for the new structure was approved by the BoT in its December meeting. The new structure will be operationalized in the second quarter of 2021. Its main results are: replacing the current programme divisions with the following new departments: 1) Culture and Education Programme with three subdivisions a) Grantmaking & Capabilities Support, b) Educational Development, c) Children's Creativity; 2) Public Programme, which will be overseeing programming and outreach in all of the Foundations branches and facilities including the Science Studio, and which has three subdivisions

a) Curation & Programming, b) Outreach and Engagement and d) Libraries; 3) Communications and Development which will serve as the knowledge processing and sharing hub and which will include a) Communications and Multimedia, b) Fundraising c) Monitoring & Evaluation and d) Sectoral research.

- In terms of internal measures and the continuous drive to make operations more effective, payroll preparation was moved to the oversight of the HR unit based on the Internal Audit recommendations from previous years, which also allowed for the automation of payroll-related operations (end of service, provident fund, loan requests, etc.) In addition, our HR software was upgraded to accommodate the special requirements of the Ramallah restaurant staff. Finally, we trailed a new attendance system in synchronization with the HR one, and which will be in use in 2021.

- In terms of policies and regulations: our Staff Code of Conduct was reviewed, updated, and approved by the BoT; our Employees' Children's Grants Policy was updated based on the Grants' Committee's recommendations; our IT User Manual / Regulations were drafted, and our Health and Safety Committee ToRs and Regulations were also drafted and reviewed. Additionally, 70% of the Internal Audit notes on IT were resolved and will be further reviewed during the Internal Audit of 2020, due to commence in March 2021.

- In 2020, three new fixed-term contracts and one permanent (Procurement & Contracting officer) employee were recruited; while 14 employees left for various reasons (retirement, resignation and end of contract period). By the end of the year, there were 95 full time employees, 45% of whom were female.

- All facility maintenance and service contracts were updated and renewed: cleaning, security, insurance, elevators, generators, building management software, etc. and a new facility rental website was commissioned and is being built. Additionally, a Health and Safety assessment was carried out for the Foundation's new cultural centre in Ramallah, a remedial plan was prepared and 70% implemented with all safety signs designed and placed where appropriate.

- The Employees' Children's Grant 6th cycle took place and a total of 13 grants (totalling $31,300) were disbursed.

- In reference to construction and maintenance of the new cultural centre in Ramallah, the southern street was paved by the Municipality, allowing for the use of the parking lot; and 90% of electromechanical adjustment works were implemented, faulty cor-vision glass facades were replaced, the grey water filtration system was adjusted, and the Photovoltaic Cells project was tendered (to be implemented in 2021).

- Communications and Multimedia: with the onset of the coronavirus, the online space became our main hub for audience building and retention. Social media applications continued to be the key tools used with Facebook being the most popular (9% increase in number of followers) with a wider geographical span (Jordan/UAE/Egypt), followed by Instagram (with a 41% increase in followers), Twitter and LinkedIn. The communications team worked in sync with the programmes' teams providing solutions and opportunities for engagement and outreach through the editing, transformation and publication of online content. This amounted to 23 online visual arts exhibitions, 15 promotional videos and the editing of 35 videos for the Foundation's YouTube channel (videos of public activities that took place at the Foundation and were recorded in the past two years) which more than doubled the number of views of the channel.

- On the fundraising level, seven co-funding agreements were signed during 2020 totalling $2,486,151. These were as follows:

    - Phase II of the Culture & Arts & Social Engagement project with the Swiss Development Council for the period 01/ 2020 - 12/2023 for $1,599,407
    - Quality and Inclusive ECCD for the most deprived and neglected children in oPt with Save the Children for the period 01/2020 to 02/2021 for $26,522 and a further increase to $40,146.
    - Early Childhood Sector Support in Gaza with Taawon for the period 06/2020 to 07/2021 for $120,000
    - Children Outreach Activities with IDRF (International Development and Relief Foundation) for 07/2020 to 10/2021 for $55,076
    - Support for our "Takatof" initiative from Al Mawred Al Thaqafy for $100,000
    - Creative Child - Bright Future project for educational advancement with Drosos for the period 01/2021 to 12/2023 for $450,000
    - Finally, the Foundation cooperated with the King Baudouin Fund-US to allow for individual donations to the Foundation from US tax residents. Accordingly, an amount of $95,000 was donated through this scheme by our Trustee Dr Najwa Al-Qattan and was allocated to the Science Studio activities.

- Other income generation/ investment streams included:

    - Due to closures and lockdowns, equipment and facility rental activities generated $9,732 and $33,092 respectively.
    - The Foundation's previous premises (two buildings and one unoccupied land lot) were publicised for lease and we received several offers. The BoT Investment Committee reviewed the offers and chose the Barenboim-Said Music Foundation (BSMF) for the headquarters' building, but offers for the other building (the Old Al Quds University offices) and the unoccupied land were found unsatisfactory and no decision was taken. BSMF will be renting the premises for 5 years starting 09/2020 for a total of $77,050 annually.
    - The Foundation acquired 96/244 shares of the land lot at the western border of its new cultural centre and is planning to acquire the rest in 2021 as a move towards preserving the natural landscape surrounding its centre.
    - Al Matal Restaurant: The Foundation's restaurant (Al-Matal) had planned its grand opening for the 21st of March around 6 months after its soft opening however, due to the pandemic this did not take place but the restaurant continued to operate according to the government's regulations. Despite a total loss of $165,854, the restaurant did achieve several important tasks: menus were tested and approved, staffing and staff training were fully realized, internal facility adjustment and equipment purchases were finalized, the storage area was fully equipped, and the restaurant catered for all activities that took place at the Foundation. Most importantly though: Ramallah was open from August to November and Al Matal was the hit restaurant of the 2020 season due to its delicious menu and comfortable seating and outdoor space.

FUNDRAISING STANDARDS

The Foundation has an in-house Resource Development Manager at its Ramallah headquarters who is responsible for fundraising. In the UK, the Mosaic Rooms' Director manages the fundraising process. Both follow the Foundation's own fundraising policy approved by the Board of Trustees. The Policy states that external funding should not exceed 40% of the Foundation's annual budget, and that the Foundation should play a leading role in the design and implementation of all its projects. In addition, no conditions should be attached to external funding that contradict the Foundation's core mission. The Foundation approaches donors to extend and expand its programmes' operations by co-funding selected projects and programmes.

The Resource Development Manager answers directly to the Director General and follows an annual plan that is approved by the Board of Trustees. This will now change with the new structure.

The Foundation does not solicit funding from the public or from individuals except in very rare cases where a personal introduction has been made by one of its Trustees to an individual who has expressed interest in its work or in one of its projects. No complaints were received from members of the public about the Foundation's fundraising activities.

PLANS FOR THE FUTURE

For 2021, the new structure will be operational, but will need time to be fully embedded into the Foundation's daily operations, therefore for 2021, our key administration tasks will be to

- Review the strategic plan to reflect the new structure
- Up-lift the Foundation's brand, revisit its communications strategy and content, develop a new website
- Adapt software configurations to the new structure (e.g. Accounting & HR)
- Focus on the internal environment and team building as a number of posts will be eliminated leading to several voluntary redundancies, which will no doubt impact the remaining staff.

With reference to our 2019 report and the list of follow-up issues requested by the BoT please note:

- **Board Recommendation**: Develop a programme to cover both the future of the Science Studio and the way it works especially in connection with the new cultural centre. **Management response**: *in the new organizational structure, the studio will be managed under the Public Programme as it serves the Foundation's goal of public engagement in the Sciences. The new approach will open the studio for practitioners, artists and the public while also supporting teacher training in science education. The newly introduced arrangement is expected to last to 2022 during which the studio will be evaluated and any suggested changes will be communicated and approved by the BoT.*
- **Board Recommendation:** Preparatory steps for the merging of the Child Centre (GCC) with the Education Research and Development Programme (ERDP) in Gaza, including defining the new needs of the Child Centre & developing TORs for the rehabilitation and development of its building. **Management response**: *ERDP's office in Gaza will be closing by the end of June 2021 and its activities will be incorporated into the GCC which is to become a full-fledged cultural centre while continuing its main focus on children. Plans for rehabilitation have been prepared and the budget will be shared with the BoT in May 2021 for review and approval.*
- Early childhood education:
    - **Board Recommendation:** A pilot between GCC and ERDP is to take place in early 2020. **Management response**: *This was partially achieved in 2020; full fledged integration is to start in May 2021.*
    - **Board Recommendation:** A 2020 study to survey interventions with children (not just early childhood education) was planned to support the Foundation's strategic goal of working with children as a key segment in the coming years. **Management response**: *The said study is underway. Results will be out by mid-2021*
- **Board Recommendation:** Rua' Magazine: ideas on how to publish it digitally need to go further to serve as part of a learning platform to showcase the Foundation's cultural and educational products. In 2020, ERDP to print a limited number of hard copies but to move towards a user-friendly digital format. **Management response**: *The 2020 issue was digital and will continue to be so.*

- **Board Recommendation:** Key to note the internal vs external function of media platforms; it was agreed that an editorial team is to be established to work on the editorial "lines" of the Foundation, to be led by Mohamoud Abu Hashhash. The Communications & PR department is to work closely on developing the ToRs for any external consultancies needed. **Management response**: *This was postponed until the new organizational structure is operationalized (Q3 of 2021).*
- **Board Recommendation:** Awards: CAP, ERDP, PP to jointly review the future of visual arts in Palestine, in dialogue with a range of artists, given that the public is attached to the Young Artist of the Year Award (YAYA). Key that interventions must be based on long-term strategic investment in the sector, avoiding duplication. **Management response**: *A new version of YAYA was commissioned and is described in the earlier CAP section above. This will result in a new intervention in 2021 and to new approaches starting in 2022.*
- **Board Recommendation:** Selat (Lebanon) on hold for 2020 until a partner can be found. **Management response**: *Project was frozen.*
- **Board Recommendation:** Ni'lin Centre to become independent within two years (i.e. by January 2022 Ni'lin will be a separate entity). **Management response**: *Plan was prepared and disengagement process to start in March 2021.*
- Drama in Education school to be held in Ramallah this summer to pilot the use of the building, while developing plans for cost-effective engagement from Arab countries. **Management response**: *The School took place in Ramallah in 2021, although not in the previous format due to the pandemic*
- **Board Recommendation:** Public programme: Yazid to organize an exhibition at the Mosaic Rooms in 2021 and Rachael in Ramallah in 2022. **Management response**: *Agreed but postponed due to the pandemic.*

During the same period and in tandem with the above tasks, the Board also requested that an independent consultant be appointed to review the current organizational structure. **Management response**: *Complete and described in earlier Administration section above.*

This report was approved and authorised for issue by the Trustees on 14/6/2021 and signed on its behalf by:

....

Omar Abdul Muhsen Al-Qattan
Trustee

STATEMENT OF TRUSTEES' RESPONSIBILITIES FOR THE YEAR ENDED 31 DECEMBER 2020

The Trustees (who are also the Directors of the Foundation for the purposes of company law) are responsible for preparing the Trustees' Report including the Strategic Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Foundation and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Foundation will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Foundation's transactions and disclose with reasonable accuracy at any time the financial position of the Foundation and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Foundation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the Foundation's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Approved by order of the Members of the Board of Trustees and signed on its behalf by:

....

Omar Abdul Muhsen Al-Qattan
Trustee
Date: 14/6/2021

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF A.M. QATTAN FOUNDATION

Opinion

We have audited the financial statements of A.M. Qattan Foundation (the 'Foundation') for the year ended 31 December 2020 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 charitable company's affairs as at 31 December 2020 and of its incoming resources and application of resources, including its income and expenditure for the year 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 Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. 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 charitable company 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

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF A.M. QATTAN FOUNDATION (CONTINUED)

Other information

The Trustees are responsible for the other information. The other information comprises the information included in the Trustees' Report, other than the financial statements and our Auditors' Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, 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.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report including the Strategic Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report and the Strategic Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report including the Strategic Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF A.M. QATTAN FOUNDATION (CONTINUED)

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities, the Trustees (who are also the Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they 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 charitable company'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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditors' responsibilities for the audit of the financial statements

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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Obtaining an understanding of the legal and regulatory frameworks that the entity operates in, focusing on those laws and regulations that had a direct effect on the financial statements
- Enquiry of management to identify any instances of known or suspected instances of fraud;
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of management about any instances of non-compliance with laws and regulations;
- Reviewing the control systems in place and testing the effectiveness of the controls;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations.
- Enquiries made of the component auditors of the Palestine branch.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF A.M. QATTAN FOUNDATION (CONTINUED)

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. This description forms part of our Auditors' Report.

Use of our report

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.

Sudhir Singh

Sudhir Singh FCA (Senior Statutory Auditor)
for and on behalf of
MHA MacIntyre Hudson
Chartered Accountants and Statutory Auditor
6th Floor
2 London Wall Place
London
EC2Y 5AU

Date: 21 September 2021

STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	*Total funds 2019 £*
Income from:					
Donations, legacies and grants	3	**541,717**	**5,045,199**	**5,586,916**	*13,569,604*
Charitable activities	4	**11,572**	**76,493**	**88,065**	*88,924*
Investments	5	**174,969**	**25,472**	**200,441**	*278,937*
Total income		**728,258**	**5,147,164**	**5,875,422**	*13,937,465*
Expenditure on:					
Raising funds	6	**45,024**	**-**	**45,024**	*26,943*
Charitable activities	7,8	**496,817**	**7,243,218**	**7,740,035**	*7,011,941*
Total expenditure		**541,841**	**7,243,218**	**7,785,059**	*7,038,884*
Net losses on investments	14	**-**	**(648,773)**	**(648,773)**	*(516,739)*
Net movement in funds before other recognised gains/(losses)		**186,417**	**(2,744,827)**	**(2,558,410)**	*6,381,842*
Loss on foreign exchange		**-**	**(982,486)**	**(982,486)**	*(1,166,761)*
Net movement in funds		**186,417**	**(3,727,313)**	**(3,540,896)**	*5,215,081*
Reconciliation of funds:					
Total funds brought forward		**10,687,215**	**32,647,417**	**43,334,632**	*38,119,551*
Net movement in funds		**186,417**	**(3,727,313)**	**(3,540,896)**	*5,215,081*
Total funds carried forward		**10,873,632**	**28,920,104**	**39,793,736**	*43,334,632*

The Statement of Financial Activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The notes on pages 36 to 59 form part of these financial statements.

BALANCE SHEET
AS AT 31 DECEMBER 2020

	Note	2020 £	2020 £	*2019 £*	*2019 £*
Fixed assets					
Tangible assets	13		**21,915,089**		*22,920,727*
Investments	14		**14,554,923**		*15,369,165*
			36,470,012		*38,289,892*
Current assets					
Stocks	15	**20,491**		*20,491*	
Debtors	16	**1,493,734**		*160,899*	
Cash at bank and in hand	22	**7,214,354**		*8,444,000*	
		8,728,579		*8,625,390*	
Creditors: amounts falling due within one year	17	**(2,646,337)**		*(1,155,263)*	
Net current assets			**6,082,242**		*7,470,127*
Total assets less current liabilities			**42,552,254**		*45,760,019*
Provisions for employees' benefits	18		**(2,758,518)**		*(2,425,387)*
Total net assets			**39,793,736**		*43,334,632*
Charity funds					
Restricted funds	19		**28,920,104**		*32,647,417*
Unrestricted funds	19		**10,873,632**		*10,687,215*
Total funds			**39,793,736**		*43,334,632*

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

....

Omar Abdul Muhsen Al-Qattan
Trustee
Date: 14/6/2021

The notes on pages 36 to 59 form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2020

	Note	2020 £	*2019* *£*
Cash flows from operating activities			
Net cash used in operating activities	21	**(392,205)**	*8,453,225*
Cash flows from investing activities			
Investment income	5	**200,441**	*278,937*
Purchase of tangible fixed assets	13	**(1,037,882)**	*(7,616,620)*
Proceeds from sale of investments	14	**-**	*427,053*
Purchase of investments	14	**-**	*(79,095)*
Net cash used in investing activities		**(837,441)**	*(6,989,725)*
Change in cash and cash equivalents in the year		**(1,229,646)**	*1,463,500*
Cash and cash equivalents at the beginning of the year		**8,444,000**	*6,980,500*
Cash and cash equivalents at the end of the year	22	**7,214,354**	*8,444,000*

The notes on pages 36 to 59 form part of these financial statements.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

1. General information

The Foundation is a company limited by guarantee and is registered with the Charity Commission (Charity Registered Number 1029450) and Registrar of Companies (Company Registration Number 02171893).

The Members of the Foundation are the Trustees named on page 1. In the event of the Foundation being wound up, the liability in respect of the guarantee is limited to £1 per Member of the Foundation.

The address of the registered office is given in the Foundation information on page 1 of these financial statements. The nature of the Foundation's operations and principal activities are detailed in the Trustees Report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

A.M. Qattan Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in sterling, although the functional currency is US dollars. The Charity is registered in the UK but conducts the majority of its business via a branch in Palestine, where US dollars is the preferred currency. Amounts presented in these financial statements are rounded to the nearest pound.

2.2 Going concern

The Trustees have assessed whether the use of going concern and have considered possible events or conditions that might cast significant doubt on the ability of the Foundation to continue as a going concern, including the impact of Covid-19, which is considered to be a non-adjusting post balance sheet event. The Trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. In particular, the Trustees have considered the Foundation's forecasts and projection. After making enquiries, the Trustees have concluded that there is a reasonable expectation that the Foundation has adequate resources to continue in operational existence for the foreseeable future. The Foundation therefore continues to adopt the going concern basis in preparing its financial statements.

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Foundation has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For donations to be recognised the Foundation will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfillment of those conditions is within the control of the Foundation and it is probable that they will be fulfilled.

For legacies, entitlement is taken as the earlier of the date on which either: the Foundation is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Foundation that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the Foundation has been notified of the executor's intention to make a distribution. Where legacies have been notified to the Foundation, or the Foundation is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends and interest. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend income is recognised as the Foundation's right to receive payment is established.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the Foundation. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants are recognised at fair value when the Foundation has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Foundation; this is normally upon notification of the interest paid or payable by the Bank.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. Accounting policies (continued)

2.4 Expenditure

All expenditure is accounted for on an accruals basis. Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Expenditure on raising funds includes all expenditure incurred by the Foundation to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Foundation's objectives, as well as any associated support costs.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Other expenditure represents those items not falling into the categories above.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of Financial Activities.

2.6 Taxation

The Foundation is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Foundation is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Buildings	- 20 years straight line
Furniture and fittings	- 4 - 7 years straight line
Books	- 10 years straight line
Computer equipment	- 3 years straight line
Motor vehicles	- 5 years straight line

2.8 Investment properties

Investment properties are recorded at fair value at each reporting date with changes in fair value recognised in net (gains)/losses in the Statement of Financial Activities.

2.9 Investments

Fixed asset investments are a form of basic financial instrument are initially recognised at their transaction value and subsequently measured at their fair value using the closing quoted market price or the share of the Net Asset Value of the fund (if unlisted). All gains and losses are taken to the Statement of Financial Activities as they arise.

The Statement of Financial Activities includes all net gains and losses arising on revaluation and disposals throughout the year. As investments are revalued to fair value continuously, no realised gains or losses arise.

Investments held as fixed assets are shown at cost less provision for impairment.

2.10 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.11 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2. Accounting policies (continued)

2.12 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.13 Liabilities

Liabilities and provisions are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Foundation anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.14 Financial instruments

The Foundation only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Debtors – trade and other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 16. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Liabilities – trade creditors, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost as detailed in Note 17. Taxation and social security are not included in the financial instruments disclosure. Deferred income is not deemed to be a financial liability, as in the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

2.15 Pensions

The Foundation operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Foundation to the fund in respect of the year.

2.16 Termination payments

Termination benefits, including redundancy costs, are recognised when the Charity has the obligation to pay the benefits and they can be reliably measured.

2. Accounting policies (continued)

2.17 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Foundation and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Foundation for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.18 Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

In the view of the Trustees in applying the accounting policies adopted, the following judgements have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the accounts:

- Depreciation rates for tangible fixed assets
- Basis of valuation of investment properties and financial investments
- Foreign exchange movements

3. Income from donations, legacies and grants

	Unrestricted funds 2020 £	**Restricted funds 2020 £**	**Total funds 2020 £**
Donations	501,493	4,507,611	**5,009,104**
Legacies	-	-	**-**
Grants	-	537,588	**537,588**
Coronavirus Job Retention Scheme income	40,224	-	**40,224**
Total 2020	541,717	5,045,199	**5,586,916**

The Charity has claimed funding from government support schemes in response to the coronavirus outbreak. The Charity furloughed its staff under the government's Coronavirus Job Retention Scheme and the funding received of £40,224 relates to staff costs in respect of those furloughed staff members. There are no unfulfilled conditions and other contingencies attaching to grants that have been recognised in income.

	Unrestricted funds 2019 £	*Restricted funds 2019 £*	*Total funds 2019 £*
Donations	*1,659,936*	*10,869,774*	*12,529,710*
Legacies	*923*	-	*923*
Grants	*20,000*	*1,018,971*	*1,038,971*
Total 2019	*1,680,859*	*11,888,745*	*13,569,604*

4. Income from charitable activities

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
The Mosaic Rooms	11,572	76,493	**88,065**

	Unrestricted funds 2019 £	*Restricted funds 2019 £*	*Total funds 2019 £*
The Mosaic Rooms	*33,018*	*55,906*	*88,924*

5. Investment income

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Rental income	174,839	-	**174,839**
Bank interest receivable	130	25,472	**25,602**
Total 2020	174,969	25,472	**200,441**

	Unrestricted funds 2019 £	*Restricted funds 2019 £*	*Total funds 2019 £*
Rental income	*216,941*	*-*	*216,941*
Bank interest receivable	*421*	*61,575*	*61,996*
Total 2019	*217,362*	*61,575*	*278,937*

6. Investment management costs

	Unrestricted funds 2020 £	Total funds 2020 £
Investment management costs	45,024	**45,024**

	Unrestricted funds 2019 £	*Total funds 2019 £*
Investment management costs	*26,943*	*26,943*

Investment management costs were incurred in respect of rental income on the investment property.

7. Analysis of expenditure on charitable activities - by fund

	Unrestricted funds 2020 £	**Restricted funds 2020 £**	**Total funds 2020 £**
Culture and Arts Programme	135,461	2,426,947	**2,562,408**
Educational Research & Development Programme	99,604	1,738,822	**1,838,426**
Child Centre	91,635	2,219,401	**2,311,036**
Public Programme	43,826	858,048	**901,874**
The Mosaic Rooms	126,291	-	**126,291**
Total 2020	496,817	7,243,218	**7,740,035**

	Unrestricted funds 2019 £	*Restricted funds 2019 £*	*Total funds 2019 £*
Culture and Arts Programme	*127,834*	*1,899,095*	*2,026,929*
Educational Research & Development Programme	*93,996*	*1,713,906*	*1,807,902*
Child Centre	*86,476*	*1,978,319*	*2,064,795*
Public Programme	*41,358*	*780,247*	*821,605*
The Mosaic Rooms	*270,710*	*20,000*	*290,710*
Total 2019	*620,374*	*6,391,567*	*7,011,941*

8. Analysis of expenditure on charitable activities - by type

	Activities undertaken directly 2020 £	**Grant funding of activities 2020 £**	**Support costs 2020 £**	**Total funds 2020 £**
Culture and Arts Programme	463,827	1,149,078	949,503	**2,562,408**
Educational Research & Development Programme	1,104,615	46,868	686,943	**1,838,426**
Child Centre	1,394,041	71,470	845,525	**2,311,036**
Public Programme	555,657	10,754	335,463	**901,874**
The Mosaic Rooms	98,402	-	27,889	**126,291**
Total 2020	3,616,542	1,278,170	2,845,323	**7,740,035**

	Activities undertaken directly 2019 £	*Grant funding of activities 2019 £*	*Support costs 2019 £*	*Total funds 2019 £*
Culture and Arts Programme	*590,208*	*867,576*	*569,145*	*2,026,929*
Educational Research & Development Programme	*1,282,160*	*33,754*	*491,988*	*1,807,902*
Child Centre	*1,479,838*	*39,720*	*545,237*	*2,064,795*
Public Programme	*593,892*	*6,284*	*221,429*	*821,605*
The Mosaic Rooms	*244,391*	*20,000*	*26,319*	*290,710*
Total 2019	*4,190,489*	*967,334*	*1,854,118*	*7,011,941*

8. Analysis of expenditure on charitable activities - by type (continued)

Analysis of support costs

	Total funds 2020 £	*Total funds 2019 £*
Staff costs	**1,155,548**	*1,017,830*
Depreciation and impairments	**1,385,120**	*479,963*
Advertisement and promotion	**21,079**	*15,340*
Events and activities	**3,519**	*-*
Governance costs	**26,215**	*36,778*
Insurance	**24,312**	*29,588*
Legal and professional fees	**32,064**	*24,008*
Maintenance and consumables	**35,035**	*34,048*
Other costs	**101,494**	*89,083*
Other staff costs	**8,074**	*20,548*
Premises costs	**44,752**	*43,493*
Subscriptions and membership fees	**7,906**	*10,672*
Transportation, travel and accommodation	**205**	*13,704*
Residencies and workshop expenses	**-**	*39,063*
	2,845,323	*1,854,118*

9. Governance costs

	2020 £	*2019 £*
Auditor's remuneration - Audit of the financial statements	**12,600**	*13,305*
Auditor's remuneration - Preparation of the financial statements	**3,840**	*2,500*
Auditor's remuneration - Other non-audit services	**9,775**	*12,575*
Other governance costs	**-**	*8,398*
	26,215	*36,778*

10. Summary of grants paid

	2020 £	*2019 £*
Grants paid to institutions	**1,018,591**	*766,792*
Grants paid to individuals	**259,579**	*200,542*
	1,278,170	*967,334*

An analysis of grants paid can be found below. Only grants paid over £10,000 are seperately disclosed.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2020

	2020 £	2019 £
Grants to institutions		
Al-Awda Center for Childhood and Youth	12,464	-
Al Hoash	81,795	-
Al Mada Association	12,464	-
Al Mamal Foundation	-	73,663
Association Circus Mini (Assirk Assaghir)	18,696	-
Baladi Center for Culture & Arts	15,580	-
Beit Byout Charitable Association	15,580	-
Bethlehem Icon Centre	12,464	-
Birzeit University	86,833	119,080
Columbia University	21,422	21,543
Dar Al Kalima Collage	38,546	15,511
Fragments (Shathaya) Theatre	15,580	-
Fridge Theatre Association (Thalaja Theatre)	12,464	-
Gaza Association for Culture and Art	59,477	-
General Union of Cultural Centers	70,788	95,778
Institute for Palestinian Studies	-	52,654
Khalil Sakakini Cultural Center	70,788	54,790
Khazaaen Association	15,580	-
Nawa Association	-	10,184
Naqsh Popular Art Association	12,464	-
Oushaq Arts Center	13,710	-
Palestine Writing Association	18,696	-
Qandeel for Arts and Culture	54,214	36,472
Sakyia	80,894	-
Shubbak	-	20,000
Tamer Institute	-	19,459
The Freedom Theater (TFT)	-	10,184
The Palestinian Museum	49,299	47,023
The Society of Awtar Center	-	10,184
Visual Arts Forum	112,081	14,107
Yaa Samar Dance Theatre	18,696	-
Grants paid to institutions < £10,000	98,016	166,160
	1,018,591	766,792
Grants to individuals	259,579	200,542
	1,278,170	967,334

11. Staff costs

	2020 £	*2019 £*
Wages and salaries	**2,677,657**	*2,459,323*
Social security costs	**10,958**	*19,390*
Pension costs	**573,349**	*505,424*
	3,261,964	*2,984,137*

Wages and salaries for 2020 includes termination benefits totaling £25,914 (2019 - £NIL). The payment was under contractual terms and there were no associated liabilities at the year end.

The average number of persons employed by the Foundation during the year was as follows:

	2020 No.	*2019 No.*
Employees	**117**	*115*

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2020 No.	*2019 No.*
In the band £60,001 - £70,000	**1**	*-*
In the band £70,001 - £80,000	**2**	*2*
In the band £80,001 - £90,000	**2**	*4*
In the band £90,001 - £100,000	**3**	*-*

Key Management Personnel include the Trustees and the Senior Management Team (consisting of: the Director General, CCG Director, ERDP Director, CAP Director, Director of Finance, Director of Administration, Director of Communication & Public Relations and Public Programme Director). Total remuneration paid to Key Management Personnel amounted to £653,633 (2019 - £581,660).

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2019 - £NIL)*.

During the year ended 31 December 2020, expenses totalling £122 were reimbursed or paid directly to 1 Trustee *(2019 - £3,342 to 3 Trustees)*. In the current year, the costs related to telephone costs and in the prior year, the expenditure related to travel and accommodation costs.

13. Tangible fixed assets

	Freehold land and buildings £	Furniture, fittings and books £	Computer equipment £	Motor vehicles £	Total £
Cost or valuation					
At 1 January 2020	**22,630,718**	**2,968,630**	**785,903**	**124,407**	**26,509,658**
Additions	**890,935**	**108,906**	**38,041**	**-**	**1,037,882**
Disposals	**(194,256)**	**(30,480)**	**(848)**	**-**	**(225,584)**
Exchange differences	**(665,224)**	**(98,569)**	**(26,269)**	**(4,001)**	**(794,063)**
At 31 December 2020	**22,662,173**	**2,948,487**	**796,827**	**120,406**	**26,527,893**
Depreciation					
At 1 January 2020	**1,652,415**	**1,327,572**	**510,111**	**98,833**	**3,588,931**
Charge for the year	**954,909**	**297,332**	**119,989**	**8,736**	**1,380,966**
On disposals	**(142,190)**	**(30,184)**	**(848)**	**-**	**(173,222)**
Transfers between classes	**19,256**	**(19,256)**	**-**	**-**	**-**
Exchange differences	**(102,088)**	**(55,821)**	**(22,263)**	**(3,699)**	**(183,871)**
At 31 December 2020	**2,382,302**	**1,519,643**	**606,989**	**103,870**	**4,612,804**
Net book value					
At 31 December 2020	**20,279,871**	**1,428,844**	**189,838**	**16,536**	**21,915,089**
At 31 December 2019	*20,978,303*	*1,641,058*	*275,792*	*25,574*	*22,920,727*

14. Fixed asset investments

	Listed investments £	Other fixed asset investments £	Total £
Cost or valuation			
At 1 January 2020	3,430,897	11,938,268	15,369,165
Revaluations	(648,773)	-	(648,773)
Exchange differences	(71,848)	(89,467)	(161,315)
At 31 December 2020	2,710,276	11,848,801	14,559,077
Impairment			
Charge for the year	-	(4,154)	(4,154)
At 31 December 2020	-	(4,154)	(4,154)
Net book value			
At 31 December 2020	2,710,276	11,844,647	14,554,923
At 31 December 2019	*3,430,897*	*11,938,268*	*15,369,165*

Other fixed asset investments

Other investments relate to a painting and artwork purchased during 2014 by the A.M. Qattan Foundation and a painting and property bequeathed to the A.M Qattan Foundation during 2017, as well as the previous offices of the A.M. Qattan Foundation, being two buildings and the adjacent land in the Masyoun area, Ramallah.

The Trustees consider that the valuation remains appropriate for the purposes of these financial statements.

15. Stocks

	2020 £	*2019 £*
Finished goods	20,491	*20,491*

16. Debtors

	2020 £	*2019* *£*
Due within one year		
Trade debtors	**(1,240)**	*11,214*
Other debtors	**89,920**	*91,270*
Prepayments and accrued income	**1,405,054**	*58,415*
	1,493,734	*160,899*

17. Creditors: Amounts falling due within one year

	2020 £	*2019* *£*
Trade creditors	**44,585**	*31,727*
Other taxation and social security	**8,564**	*12,683*
Other creditors	**80,724**	*62,170*
Accruals and deferred income	**2,512,464**	*1,048,683*
	2,646,337	*1,155,263*

	2020 £	*2019* *£*
Deferred income		
Deferred income at 1 January	**1,016,781**	*1,004,160*
Resources deferred during the year	**1,940,433**	*1,016,781*
Amounts released from previous periods	**(1,016,781)**	*(1,004,160)*
Deferred income at 31 December	**1,940,433**	*1,016,781*

At 31 December 2020, deferred income was recognised for income received during the financial year for projects taking place in the year ended 31 December 2021.

18. Provisions

	Severance pay £	Provident pay £	Total £
At 1 January 2020	1,636,141	789,246	2,425,387
Additions	412,931	294,703	707,634
Amounts used	(148,847)	(121,641)	(270,488)
Exchange differences	(68,335)	(35,680)	(104,015)
	1,831,890	926,628	2,758,518

Severance pay

The Foundation in Palestine provides for its employees' severance pay according to the prevailing labour law.

Provident fund

The Foundation in Palestine contributes to the employees' provident fund.

19. Statement of funds

Statement of funds - current year

	Balance at 1 January 2020 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2020 £
Unrestricted funds					
UK branch	10,687,215	728,258	(541,841)	-	10,873,632
Restricted funds					
UK branch	96,308	76,493	-	201	173,002
Palestine branch	32,551,109	5,070,671	(7,243,218)	(1,631,460)	28,747,102
	32,647,417	5,147,164	(7,243,218)	(1,631,259)	28,920,104
Total of funds	43,334,632	5,875,422	(7,785,059)	(1,631,259)	39,793,736

On 29 April 1998, A.M. Qattan Foundation - Palestine was established as a branch of A.M. Qattan Foundation for the specific purposes of managing the Foundation's work in Palestine and the projects being carried on out there.

The funds held by the branch are therefore treated as a separate restricted fund in the accounts of the Foundation in accordance with the treatment prescribed in the Charities SORP.

Culture and Arts Programme: A five year funding agreement has been supported by the Swedish International Development Agency (SIDA) in order to fund a Visual Arts Programme entitled, A Flourishing Field (VAFF).

Cultural Centre Project: Funds were received from Omar A-Qattan which were restncted towards the building of a new Cultural Centre.

19. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2019 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 December 2019 £
Unrestricted funds						
UK branch	9,403,293	1,931,239	(647,317)	-	-	10,687,215
Restricted funds						
UK branch	59,780	55,906	(19,378)	-	-	96,308
Palestine branch:						
- VAFF Project (SIDA)	427,992	683,500	-	(1,111,492)	-	-
- Cultural Centre Project	8,258,973	4,492,742	-	(12,751,715)	-	-
- Management & Programmes	19,969,513	6,774,078	(6,372,189)	13,863,207	(1,683,500)	32,551,109
	28,716,258	12,006,226	(6,391,567)	-	(1,683,500)	32,647,417
Total of funds	38,119,551	13,937,465	(7,038,884)	-	(1,683,500)	43,334,632

20. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	14,132	21,900,957	**21,915,089**
Fixed asset investments	8,878,160	5,676,763	**14,554,923**
Current assets	2,083,645	6,644,934	**8,728,579**
Creditors due within one year	(102,305)	(2,544,032)	**(2,646,337)**
Provisions for liabilities and charges	-	(2,758,518)	**(2,758,518)**
Total	10,873,632	28,920,104	**39,793,736**

Analysis of net assets between funds - prior year

	Unrestricted funds 2019 £	*Restricted funds 2019 £*	*Total funds 2019 £*
Tangible fixed assets	32,960	22,887,767	*22,920,727*
Fixed asset investments	8,878,160	6,491,005	*15,369,165*
Current assets	1,843,647	6,781,743	*8,625,390*
Creditors due within one year	(67,552)	(1,087,711)	*(1,155,263)*
Provisions for liabilities and charges	-	(2,425,387)	*(2,425,387)*
Total	10,687,215	32,647,417	*43,334,632*

21. Reconciliation of net movement in funds to net cash flow from operating activities

		2020 £	*2019 £*
Net (expenditure)/income for the period (as per Statement of Financial Activities)		(2,558,410)	*6,381,842*
Adjustments for:			
Depreciation charges	13	1,380,966	*479,963*
Impairment charges	14	4,154	*-*
Loss on investments	14	648,773	*516,739*
Investment income	5	(200,441)	*(278,937)*
Loss on the sale of fixed assets	13	52,362	*11,675*
(Increase)/decrease in debtors	16	(1,332,835)	*897,317*
Increase/(decrease) in creditors	17	1,491,074	*(9,393)*
Increase in provisions	18	333,131	*484,271*
Foreign exchange adjustment on fixed assets	13,14	771,507	*1,136,509*
Foreign exchange movement		(982,486)	*(1,166,761)*
Net cash provided (used in)/by operating activities		(392,205)	*8,453,225*

22. Analysis of cash and cash equivalents

	2020 £	*2019 £*
Cash in hand	7,214,354	*8,444,000*
Total cash and cash equivalents	7,214,354	*8,444,000*

23. Analysis of Net Debt

	At 1 January 2020 £	Cash flows £	At 31 December 2020 £
Cash at bank and in hand	8,444,000	(1,229,646)	7,214,354
	8,444,000	(1,229,646)	7,214,354

24. Related party transactions

The Foundation was established by the late Abdul Mohsin and Leila Al-Qattan, and by their four children, who continue to be its sole Members (in addition to one grand-child, also named Leila). Members of the Al-Qattan family also provide some of the Foundation's financial support. Members have no involvement in operational matters and only approve annual budgets based on the recommendations of the Board of Trustees, which has sole oversight over annual plans and operations. Members may also appoint Trustees (based on the recommendations of the Board's Nominations and Appointment Subcommittee) and any new Members must also be approved by the Board of Trustees. The Board of Trustees may not comprise more than two Members, who must form a minority of Trustees.

A legally and operationally separate body named the Al-Qattan Charitable Trust was settled by the late Abdul Mohsin Al-Qattan in Jersey. The Trust was endowed to support the Foundation's core expenses, as well as other similar charitable causes, from its annual income and it is governed by an independent investment board under the management of a Jersey Trust Company.

	2020	*2019*
	£	*£*
Contribution from Al Qattan Charitable Trust - Guernsey	**2,988,564**	*3,545,433*
In-kind donation from Najwa, Hani, Leena and Omar Al-Qattan	**-**	*3,138,946*
Unrestricted contribution from Omar Al-Qattan	**1,168,497**	*1,253,427*
Restricted contribution from Omar Al-Qattan	**-**	*4,492,742*
Unrestricted contribution from Najwa, Hani, Leenah and Omar Al-Qattan	**70,032**	*-*
Net assets with donor restrictions - Najwa Al-Qattan Family Trust - Science Studio	**69,602**	*-*
	4,296,695	*12,430,548*

25. Subsequent events

In early 2021, the Trustees were informed that the Amman house bequeathed by the late Mrs Leila Al-Qattan to the Charity on her death in January 2015 had been registered in the Charity's name after years of bureaucratic obstruction. The Charity is currently working on securing the necessary exemptions which would allow it to sell the house on the open market. The estimate value of the land and building is about £2.5-£3m. The Charity will commission an up to date valuation on the house during 2021.

A M QATTAN FOUNDATION

England & Wales - Charity number 1029450

Accounts

Company Registered Number (England and Wales):02171893
Charity Registered Number:1029450

A.M. QATTAN FOUNDATION

(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 DECEMBER 2025

A.M. QATTAN FOUNDATION
(A Company Limited by Guarantee)

CONTENTS

REFERENCE AND ADMINISTRATIVE DETAILS OF THE FOUNDATION, ITS TRUSTEES AND ADVISERS FOR THE YEAR ENDED 31 DECEMBER 2025

Trustees	Professor Najwa Al-Qattan, Chair Mr Omar A H AlQattan Dr Mezna Mazen Qato, Secretary Professor Khaled M Fahmy Professor Hani H.M. Nigim Mr Yacoub Jamal Saba Yousef, Treasurer Dr Munir Kamel Fakher Eldin Dr Rabab Tamish Ms Leena Al-Qattan Dr Walid Salah Abdalla AlGharaibeh (appointed 25 March 2025) Dr Suhad Bshara (appointed 26 March 2025)
Company registered number	02171893
Charity registered number	1029450
Registered office	Tower House 226 Cromwell Road London SW5 0SW
Director General	Fida Touma
Independent auditor	MHA Chartered Accountants and Statutory Auditor 6th Floor 2 London Wall Place London, United Kingdom EC2Y 5AU
Bankers	EuropeArab Bank 73 Brook Street Mayfair London W1K 4HX Barclays Bank Level 12 1 Churchill Place London E14 5HP
Solicitors	Thomas Eggar LLP 75/76 Shoe Lane London EC31 3JB

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees present their annual report together with the audited financial statements for the year ended 31 December 2025. The Trustees confirm that the Annual Report and Financial Statements of the Charity comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and the Republic of Ireland (FRS 102).

FOREWORD

In 2025, the A.M. Qattan Foundation (AMQF) continued to operate under conditions of profound difficulty. The war on Gaza entered its second year with no signs of abatement. Following the collapse of a brief ceasefire in March 2025, military operations resumed, bringing renewed waves of displacement, deepening the humanitarian crisis, and causing near-total destruction of educational and cultural infrastructure across the Gaza Strip. In the West Bank, intensifying military incursions, expanding settlements, and severe restrictions on movement continued to disrupt daily life and constrain the Charity's operations on the ground.

In this context, the work of the Foundation took on renewed urgency. Culture and education - the fields at the heart of our mission - became, once again, not merely aspirational but essential: as spaces of continuity, of psychosocial recovery, and of collective identity for communities under extreme pressure.

This report covers the Charity's activities for the year ending 31 December 2025. It documents a year defined by two parallel imperatives: sustaining emergency responses to immediate and acute need, while investing deliberately in the long-term foundations of the institution.

On the strategic front, the Foundation's Board of Trustees approved a new strategic framework for the period 2026–2030. Developed through an inclusive and consultative process involving Trustees, staff, and external advisors, the framework reflects both the lessons of the past five years and a clear-eyed assessment of the operating environment ahead. It represents a commitment to resilience, programmatic clarity, and institutional courage in the face of continued uncertainty.

Programmatically, the year saw significant reach and impact despite the constraints. In Gaza, the Foundation's community education interventions reached more than 18,000 children. The emergency cultural programme - delivered through the "Raha" fund - supported forty-seven cultural initiatives by artists and practitioners working under siege. In Ramallah, the Cultural Centre presented *I Shall Carve the Sun's Words* a major exhibition developed under exceptional circumstances, and launched the *Tahawwulat* grant scheme, extended to cover Palestine and the Golan Heights. A Palestinian STEAM network, established in partnership with ten institutions, marked a significant milestone in the Foundation's educational work. And a collective anthology - *Texts in the Face of Erasure* - gathering the writing of sixty-three authors from Gaza, was completed and prepared for publication.

A landmark institutional development was completed in October 2025: The Mosaic Rooms in London was formally registered as an independent UK charity, concluding a carefully managed transition from its fifteen-year history as a project of AMQF. The Foundation remains the sole member of the new charity, and the two organisations continue to work in close partnership.

The Charity's total financial resources available for expenditure during the year 2025 amounted to $6.93 million, with external funding reaching 17% of the total- a notable increase reflecting growing international recognition of the Foundation's work. Overall expenditure reached 84% of the approved budget. Where underspend occurred, notably at the Gaza Centre, this was attributable entirely to external operational constraints rather than any shortfall in programme ambition or staff effort.

Across all of this, our teams - in Ramallah, in Gaza, and in London - demonstrated extraordinary commitment. We extend our deep gratitude to every member of staff, every partner, and every supporter who made this work possible under conditions that tested all of us.

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 DECEMBER 2025

The A.M. Qattan Foundation remains steadfast in its mission: to advance a free, dynamic, and pluralistic society in which culture and education endure as sites of hope, critical thought, and human dignity - especially when they are most under threat.

STRATEGIC REPORT

OBJECTIVES AND ACTIVITIES

Objectives

The Charity's main objectives are the advancement of the education of Arabs in general and of Palestinians in particular and the advancement of the education of the public in Arab and Palestinian studies, and works in the fields of culture and education in Palestine, and within the Arab region and the UK. Its mission is to support individuals and institutions in the fields of culture and education, with a particular focus on children, teachers, and young artists. The Charity aims to foster a free, dynamic, and pluralistic society that is rooted in democratic and humanistic values and driven by creativity and critical thinking.

In 2025, in line with its charitable objectives, AMQF continued to design and deliver cultural and educational programmes that respond directly to the lived realities of Palestinians. The second year of the war on Gaza brought further destruction of educational and cultural infrastructure, renewed mass displacement following the collapse of the ceasefire in March 2025 and deepening psychosocial and economic hardship across Palestinian communities. Against this backdrop, the Charity's work remained acutely relevant, sustaining cultural and educational life as an act of both immediate support and long-term resilience.

Activities - Overview

The activities of the Charity continued to focus on: 1) arts and culture through financial support, training, commissioning of works, partnerships, and public events; 2) education through teacher empowerment and training; and 3) community and school engagement and working with children at varying levels through a variety of non-curricular educational and cultural activities.

These activities fall under three programmes: Culture & Education; the Public Programme; and The Mosaic Rooms.

Other activities that underpin the Charity's internal – and indirectly external – environment and sustainability are its support functions: Administration; Finance; and Communications & Development.

In 2025, AMQF operated across its cultural hubs in Ramallah and London. The Al-Qattan Cultural Centre in Gaza did not resume operations at its physical premises, as conditions on the ground – including staff displacement, infrastructure damage, and the resumption of military operations following the ceasefire collapse – prevented it from doing so. Nevertheless, the Gaza team continued to deliver programming in displacement sites and community spaces throughout the year, and the Centre's work is reported in full in Section 3 below.

A significant institutional milestone was reached in October 2025 with the formal registration of The Mosaic Rooms as an independent UK charity.. At its Annual Board of Trustees Meeting on 5 December 2024, the AMQF Board approved the spin-out of the Mosaic Rooms into Orange Tree Trust (OTT), an existing registered charity (no. 1183882), with AMQF to be admitted as its sole member. On 17 October 2025, AMQF and OTT executed a Transfer Agreement conveying all Mosaic Rooms assets, staff, contracts, intellectual property, and goodwill to OTT. A written resolution passed on the same date changed OTT's registered name to "Mosaic Rooms", completing its transformation into an independent charity. AMQF retains its connection to the new organisation as its sole member.

Detailed Activities, Achievements, and Performance

1 CULTURE AND EDUCATION PROGRAMME (CEP)

The Culture and Education Programme continued to operate across two fronts in 2025: sustaining and expanding emergency responses to the ongoing crisis in Gaza and maintaining long-term programmatic work in the West Bank. The year was marked by a deliberate effort to hold both imperatives simultaneously – responding to acute need while preserving the integrity and depth of the Charity's educational and cultural mission.

1.1 Education Unit (EU)

In 2025, the Education Unit deepened its emergency education response in Gaza while continuing its structured teacher development work across the West Bank.

Gaza
Building on the foundations established in 2024, the Unit's community education programme in Gaza reached more than 18,000 children during 2025. Activities were delivered through teacher-led initiatives operating across 92 temporary learning spaces and 40 early childhood education spaces, across displacement sites and community centres, in conditions of continued insecurity and limited infrastructure. The programme prioritised psychosocial as well as educational outcomes, integrating creative and play-based approaches alongside foundational literacy and numeracy work. Across the year, approximately 170 teachers and educators were trained, equipping them to sustain and lead educational activity within their communities.

The Unit's early childhood programme in Gaza, funded by Save the Children, continued through 2025. The programme – co-implemented with the Al-Qattan Cultural Centre in Gaza, with the Unit leading on training content and methodology and the Centre managing field implementation and donor coordination – provided structured learning environments for young children in displacement, delivered by trained teachers working under the ELM (Early Literacy and Mathematics) and HEART (Healing and Education through the Arts) frameworks.

The Drosos Foundation-funded programme, with a budget of $150,000, also continued through 2025, supporting teacher-led initiatives focused on psychosocial resilience, creative expression, and community-based learning in Khan Younis and Deir al-Balah.

These figures represent a significant increase on 2024, when the Education Unit's Gaza programme supported 65 teacher-led initiatives reaching more than 4,600 children through 10 temporary early childhood learning spaces, with 56 volunteer facilitators and 40 trained teachers involved in delivery. The expansion from 10 learning spaces in 2024 to 92 temporary learning spaces and 40 early childhood spaces in 2025, and from approximately 96 trained and volunteer educators to around 170, reflects both the Unit's deepening emergency response capacity and the growing scale of need on the ground.

West Bank
In the West Bank, the Unit worked with 122 teachers and educators across 23 educational institutions, sustaining its long-running engagement with public school teachers through Teacher Forums operating across multiple governorates. Activities included community-driven educational initiatives, early childhood workshops, and STEAM-focused learning clubs. Work continued in partnership with local community centres in Bethlehem and Nablus, Tulkarem and Jenin, extending engagement with newly trained teachers and graduates from previous cycles. In the 2024 programme, the Charity, concluded a three-year training cycle graduating 156 teachers and 14 supervisors; the 2025 programme built on that foundation, sustaining engagement with a roughly similar number of teachers and educators across 23 institutions and marking a transition from cycle-based training to ongoing structured forums.

A landmark development in 2025 was the formal establishment of the Palestinian STEAM Network, created in partnership with ten Palestinian institutions. The Charity's activities in 2025 in STEAM engaged 400 students (compared to 120 in 2024), representing a significant step in building a shared national infrastructure for STEAM education and positioning the Charity's work within a broader coalition of practitioners and organisations committed to inquiry-based, creative learning across Palestine.

The FabLab continued its activities in Ramallah and in partner schools, supporting students and teachers in design thinking, creative technology, and project-based learning.

1.2 Grants and Capacities Support Unit (GCSU)

The GCSU continued to serve as the Charity's primary mechanism for supporting artists, cultural practitioners, and institutions across Palestine. The year was expansive in terms of geographic reach and volume of grants managed, with the team overseeing more than 44 active grants with a combined value exceeding $360,000, covering locations across Palestine and the Golan Heights.

Tahawwulat Grant
The *Tahawwulat* grant scheme – the Charity's core mechanism for supporting new artistic and cultural productions – was extended in 2025 to cover Palestine and the Golan Heights, broadening its reach to communities across the widest possible geography. The call, launched in April 2025, received 284 applications, which were evaluated by an independent jury. A longlist of 45 projects was identified, alongside a reserve list of 17 projects. Following a close development process with applicants – refining work plans and budgets – implementation agreements were signed with 42 grant recipients. These projects span a wide range of art forms and disciplines, and their geographic distribution reflects the grant's expanded scope, reaching into areas facing particularly acute political and security conditions, including Bedouin communities in the southern West Bank facing displacement. The combined value of these grants was around $390,000. These figures reflect both a significant increase in grant volume and a structural shift in how support was delivered compared to 2024. In 2024, the Unit operated primarily in emergency response mode, supporting 76 community-based cultural and educational initiatives at a combined value of around $200,000. While that emergency framework prioritised rapid, wide-reaching individual support during acute crisis, the 2025 programme consolidated around a smaller number of more substantive, longer-term grants, reflecting a deliberate shift from emergency disbursement toward sustained artistic and institutional development. Simultaneously, and through its Cultural Centre in Gaza, the Charity worked with cultural practitioners through a scheme called Raha to support the community through cultural and educational initiatives, as detailed in the sections below.

Studio Residencies in Ramallah
The Unit hosted eight artists under the Visual Arts Studio grant in 2025 (Cycle 1): Riyad Khouri, Tala Asmar, Shimaa Takruri, Khalid Ladadwa, Ramzi Lulu, Duaa Omari, Anwar Funoon, and Abdulkarim Khmayyis. Artists worked on projects exploring themes of identity, memory, and war. Each residency concluded with an Open Studio event open to the public, with attendance exceeding 100 people at several sessions. A second cycle was launched, with six new Visual Arts Studio grants and four Performing Arts Studio grants approved, with artists beginning their residencies in Q4 2025 and continuing into 2026.

International Residency – UNIDEE, Italy
The Unit maintained its long-standing partnership with *Cittadellarte - Fondazione Pistoletto* in Italy through the UNIDEE residency programme. Following receipt of twenty-eight applications, a shortlist of five candidates was shared with the partner institution, and artist Ezz Al-Ja'bari from Hebron was selected. His residency, held from September to November 2025, centred on the project "Between the Eye and the Soil: Algorithmic Colonialism, Memory, and the Art of Refusal."

First Book Grant – Cycle 2
Following the successful completion of Cycle 1, which resulted in the publication of five debut literary works, the Unit launched Cycle 2 of the First Book Grant. The call received 65 manuscripts, reviewed by an independent jury of five distinguished Arab and Palestinian writers. A shortlist of six manuscripts was selected, alongside an exceptional list of three manuscripts written in Gaza under the conditions of the war, which the jury recommended for publication on grounds of their documentary and literary significance. Nine literary mentors were commissioned to collaborate with shortlisted authors on manuscript development in preparation for publication. A publishing agreement was reached with Al-Ahlia Publishing House, with publication expected in early 2026.

Anthology: Texts in the Face of Erasure
The literary anthology *Texts in the Face of Erasure*, edited by Libyan poet and translator Khalid Mattawa, was completed in 2025. The project received 142 literary submissions, from which texts by 63 authors from Gaza were selected across multiple literary forms. The final draft has been completed, language editing concluded, and Khalid Mattawa's introduction finalised. A publishing agreement has been reached with Dar Al-Mutawassit, with publication expected in early 2026.

2 THE PUBLIC PROGRAMME (PP)

The Public Programme continued its work in 2025 under conditions of acute political and social pressure that shaped every aspect of cultural life in Palestine. The Programme operates through three units: the Curatorial Unit, the Community Engagement Unit, and the Leila Miqdadi Al-Qattan Library. Together, they maintained a sustained and varied presence for audiences in Ramallah and beyond, while responding with flexibility to the constraints and disruptions of the year.

2.1 Curatorial Unit

Exhibition: I Shall Carve the Sun's Words
The year's major curatorial project was the exhibition *I Shall Carve the Sun's Words*, which opened on 5 April 2025. The title, proposed by the project's two curators, Rim Shadid and Ikrima Mawasi, is drawn from a poem by Tawfiq Zayyad preserved in the Palestinian Museum archive.

The exhibition brought together 20 artists and collectives, selected through a combination of open call and direct invitation. Works ranged across installation, video, performance, photography, and text, united by a critical, reflective, or exploratory relationship with questions of archive, identity, and memory in the context of the ongoing war. The opening day drew 170 visitors, and the exhibition received wide media coverage including from Radio Ajyal, Monte Carlo International, and Dubai TV, as well as more than five press interviews with participating artists and organisers.

Participating artists were Rana Al-Batrawi, Sharif Sarhan, Amali Jaser, Salim Abu Jabal, Shimaa Ismat, Mahmoud Al-Sha'er, Rahaf Al-Batiniji, Ahed Zahkhiman, Munther Jawabra, Samar Azriel, Ribal Deria, Ezz Al-Ja'bari, Ruba Al-Farawna, Hana Qupty, Ahmed Al-Aqra', Basma Al-Sharif, Rula Halwani, Nour Abed, Ghassan Naddaf, and Ola Zaitoun. The exhibition's scenography was designed by Salem Shammiya and its visual identity by Haitham Haddad.

A parallel programme accompanying the exhibition transformed the gallery into a site of dialogue and knowledge production, hosting 22 events – performances, film screenings, panel discussions, and workshops – attended by a total of 404 people. The programme was developed to extend the exhibition's questions into live exchange and included a performance by artist Ghassan Naddaf that generated significant discussion and was subsequently restaged twice during the exhibition period. By comparison, the parallel programme accompanying the 2024 exhibition *The Woven Lineage* — which centred on archival research and the legacy of Inash Al-Usra Charitable

Society — comprised around seven public events attracting a combined audience of approximately 300 people, including a music performance that drew around 150 attendees. While direct comparison between the two years is limited by the different nature and scope of the exhibitions themselves, the growth from seven to twenty-two accompanying events, and from 300 to 404 attendees, reflects the Unit's expanding capacity to animate exhibition spaces as sites of sustained public dialogue rather than singular viewing experiences.

Palestine: Destruction and Construction
In parallel with the exhibition, the Unit developed a research and dialogue project under the theme *Palestine: Destruction and Construction*, working with researcher Khalid Awdet-Allah to explore the recurring dialectic of destruction and building in Palestinian history across political, spatial, and social dimensions. The project delivered a series of seven sessions covering topics including the philosophy of destruction and construction as social processes, colonial spatial practices, Palestinian identity under occupation, and the question of resistance. Sessions were held both in person and via Zoom, attracting over 140 participants from Palestine and the wider Arab world. The project will continue in 2026 and is expected to feed into future exhibitions planned for 2027.

Palestine from Above – Istanbul
The travelling iteration of the *Palestine from Above* exhibition was presented at ANAMED (the Koç University Research Centre for Anatolian Civilisations) in Istanbul— marking the first time the Foundation has taken an exhibition originating in Palestine to an international venue in partnership with an external institution. The exhibition had been developed collaboratively with ANAMED throughout 2024 and opened in 2025 with an expanded curatorial vision. The curatorial committee – comprising Yazid Anani, Salim Tamari, Zeynep Çelik, Zeynep Azerbaijani, and Asma Mozayen – worked on expanding the exhibition with new sections responsive to the current moment and added new works by Mahmoud Al-Hajj and Nidaa Sinnoqrot alongside original archival materials. The exhibition was available in three languages – English, Turkish, and Arabic – and ran until 25 January 2026.

On the Facade
On the Facade represented a new programmatic direction, extending the exhibition space beyond the gallery interior to encompass the building's façades, outdoor spaces, and gardens — reflecting a deliberate move to activate the Cultural Centre itself as a site of public engagement and artistic intervention, and to open it more fully to the surrounding community and public realm. In June 2025, the Unit launched an open call inviting artists, architects, and students to propose site-responsive interventions in the spaces and façades of the Cultural Centre building. The exhibition opened on 27 September 2025 with forty-seven attendees, featuring installations by six artists: Yazan Abu Salama, Nisreen Tahhan, Ruba Al-Farawna, Jessica Aziza, Majd Wahba, and Duaa Omari. The works were presented across the building's spaces and gardens over a full month.

Film Programme
In continuing partnership with FilmLab Palestine, the Cultural Centre hosted the *New Beginning* cinema series – a programme tracing key moments in the history of Palestinian cinema as a visual record and cultural tool across decades. The programme screened 17 films to a combined audience of 240 people. Films included *The Dupes*, *Fertile Memory*, three films by Jocelyne Saab, *Divine Intervention*, *Pomegranates and Myrrh*, *200 Metres*, and *Gaza Mon Amour*, among others.

2.2 Community Engagement Unit

Masahat (Open Spaces)
The *Masahat* project – developed in partnership with Ramallah Municipality, the Palestinian Museum, the Khalil Sakakini Cultural Centre, Riwaq, and Al-Bireh Cultural Centre – continued to offer free cultural space to artists, practitioners, and community groups. In 2025 the project received 29 applications, of which 17 were hosted at the Cultural Centre with a combined attendance of 631 people, covering performing and visual arts, literature, and open cultural discussion.

Public Events Programme
The Public Events Programme in 2025 was organised around the centenary of the birth of Frantz Fanon, tracing his legacy in relation to the Palestinian question. The programme operated across three strands: a series of dialogues and commissioned writing developed with researcher Anan Hamdallah; a library reading programme led by writer and translator Athar Al-Barghouthi; and a study day was organized in coordination with Dr. Asma Al-Sharabati.

The library reading programme ran from March to July 2025, one session per month, engaging approximately 60 young people per cycle in readings drawn from Fanon's texts and related works on colonialism, identity, and liberation. The study day, held in late July and titled *"Representations of Palestinian Identity in Palestinian Textbooks: Strategies of Inclusion and Exclusion"*, brought together seven academic contributors. Work on developing a joint academic publication entitled *"Fanon and Palestine"*, in partnership with Birzeit University, continued through the year and is expected to produce a seminar and publication in 2026.

2.3 Leila Miqdadi Al-Qattan Library

Overall, the library's core activities showed a steady and gradual trajectory of growth from 2024, with membership and visitor numbers continuing to increase year on year. The most significant shift, however, was in the Community Space, where the number of volunteer-led initiatives grew from just four in 2024 — with a combined attendance of 45 participants — to seventeen in 2025, attracting 318 attendees. This fourfold increase in initiatives and sevenfold increase in attendance reflects a meaningful expansion in the library's role as a self-organised community hub, in which members themselves are increasingly driving programming alongside the institution's own offer.

Vitrine Display: The Yara'at Archive
The library presented a vitrine display project in partnership with the Tamer Institute, documenting the twenty-year legacy of the *Yara'at* creative writing group for young people. The exhibition opened on 19 July 2025. It was presented in two phases, with three public events attracting 129 attendees.

Children's Programme
The library's children's programming continued throughout the year, delivering four workshops and five events with a combined attendance of 408 children and families. Activities included arts skills workshops, theatre and drama sessions, creative writing, and family astronomy evenings.

Community Space
The library's community space hosted 17 volunteer-led initiatives with 318 attendees covering book clubs, knitting groups, chess and Scrabble evenings, and a letter-exchange initiative with libraries in Wellington, New Zealand.

Library Reach
Across the year, the library received 13,306 visitors, of whom 4,257 were children – the first year in which visitor numbers were tracked using an electronic counter installed at the library entrance in March 2025, making these figures more precise than in previous years. The library's active membership stood at 3,253 members, with 466 new members joining during the year. A total of 456 new books were added to the collection and 2,040 books were loaned.

3 AL-QATTAN CULTURAL CENTRE-GAZA

The Al-Qattan Cultural Centre in Gaza operated throughout 2025 in conditions of continued and deepening crisis. While the Centre's 2024 programme had focused primarily on reaching the largest possible number of children and community members through staff and contracted facilitators working across evacuation centres and places of temporary residence — a model shaped by the imperative of immediate emergency response — 2025 saw a deliberate evolution in approach. During ceasefire and relative calm periods, the Centre's own staff worked intensively and directly with children through structured cultural and psychosocial activities, making full use of every available window of stability. Alongside this, the Raha programme was developed as a more structured community grants mechanism, cultivating and supporting initiatives led by local cultural practitioners and educators from within displacement communities themselves, rather than relying solely on institutional delivery. A third strand of work — delivered through the Centre's education partnerships, principally with Save the Children International — focused on longer-term, more deeply engaged interventions with children, caregivers, and educators in early childhood and community education settings, reaching smaller numbers but with sustained and structured attention over time. Together, these three complementary approaches reflect a maturation of the Centre's emergency model: from wide-reach crisis response in 2024 toward a more layered, differentiated programme in 2025 that balanced breadth with depth, and institutional delivery with community-led action.

The year began during a period of relative calm that allowed the team to resume activities and plan for a broader programme. The resumption of hostilities in March 2025 led to the suspension of most direct activities from 19 March until 9 October, as renewed conflict produced further mass displacement, rendered many planned activity sites inaccessible, and placed severe constraints on the movement of staff and community members.

Staff working outside Gaza played a critical role in supervision and coordination throughout this period. During the periods when activities could proceed, the Centre delivered around 200 cultural and educational activities/ initiatives across displacement areas, reaching around 14,000 children, youth, parents and practitioners. While these figures are lower than the 881 activities and 34,000 people reached in 2024, they reflect a far more constrained operational window, with nearly seven months of the year suspended, as well as a far more focused intervention.

Direct Programme: Children, Educators and Communities
The Centre's direct programme focused on psychosocial and creative support for children and their caregivers, using arts and cultural tools as vehicles for expression, learning, and community cohesion. Activities were delivered across displacement sites, temporary classrooms, and community spaces, spanning visual arts, performing arts and movement, creative writing, storytelling, science awareness, and audiovisual production. Performances and traditional games proved the most widely attended activity type, engaging around 4700 children across 150 sessions.

The Centre also maintained its support to educators and cultural practitioners, including psychosocial support workshops and storytelling sessions for cultural workers (15 of them) during the first quarter, and continued engagement with the Gaza Teachers Forum (50 educators) through reflective and training sessions on topics including pedagogy, community education, and cultural practice. The longer-term education interventions — including the programmes implemented in partnership with Save the Children International and supported through the Drosos Foundation — are reported under the Education Unit section above. The educators, community facilitators, and temporary learning spaces referenced there are the same practitioners with whom the Centre works directly on the ground, reflecting the integrated nature of the Foundation's Gaza operations across its cultural and educational programmes. In total the practitioners in the learning spaces totalled to 170 individuals, who worked and supported around 4000 children regularly.

The Raha Emergency Programme
Developed initially in 2024 as a responsive mechanism to support community-based cultural and educational initiatives when direct institutional delivery was not possible, the Raha programme came into its own in 2025 as the primary vehicle for sustaining cultural life across the Strip during the extended period of suspension. The programme received 123 applications from cultural practitioners and educators working across Gaza, of which 86 reached the second evaluation stage and 47 initiatives were ultimately selected for support, with a further 17 placed on a reserve list.

The 47 supported initiatives spanned visual, performing, and audiovisual arts (27 projects), creative writing and memory documentation (14 projects), storytelling (four projects), and educational and training activities (two projects). The dominance of arts-based initiatives — accounting for approximately 57% of the total — reflects both their adaptability to shifting displacement contexts and their particular effectiveness as vehicles for non-verbal expression and trauma processing with children. The writing and documentation strand, by contrast, focused on preserving lived experience and collective memory through literary texts, diaries, and archival practice — an act of cultural resistance as much as creative production.

The programme reached around 5,300 beneficiaries across the Strip, of whom around 4,500 were children aged 5–17, representing approximately 85% of all participants. Girls and women accounted for around 58% of the total. Initiatives were concentrated in Khan Younis and Gaza City, reflecting the displacement patterns of the year, with significant presence also in the central areas of Deir al-Balah, Zawayda, Bureij, Maghazi, and Nuseirat — areas that became major reception zones for displaced populations during the conflict.

Operations, Infrastructure and Staff Welfare
The physical premises of the Centre in Gaza City remained only partially accessible for much of 2025. Partial maintenance works were completed during accessible periods, including plumbing repairs, entrance and wall restoration, rubble clearance, and the temporary restoration of internet connectivity. The mobile generator, previously seized, was recovered during the year. An initial explosive ordnance risk assessment was conducted in coordination with the relevant UN agency, laying essential groundwork for future rehabilitation works when conditions permit.

Staff continued to use the library, multipurpose halls, and lower studio, representing approximately two-thirds of the total building space. During the period following the October ceasefire, a number of staff members and their families took shelter in the Centre after their homes were destroyed or rendered inaccessible due to military operations, placing additional pressure on the building's facilities while also illustrating the institution's role as a place of refuge and solidarity for its own people.

The Centre also maintained a temporary operational base in Deir al-Balah throughout the year, enabling programme teams to continue coordinating and delivering activities during periods when access to the Gaza City premises was impossible. Temporary accommodation was provided for displaced staff when needed, offering a measure of stability and dignity in conditions of profound material hardship and uncertainty.

The human toll on the Centre's team remained immense. Staff and their families continued to experience repeated displacement, loss, and severe material hardship throughout the year. The institution's sustained commitment to both programme delivery and the welfare of its people under these conditions stands as a testament to the dedication and resilience of the entire Gaza team.

4 THE MOSAIC ROOMS (MR)

Mosaic Rooms, established in 2009 as a programme of the Charity, became an independent charity on 17 October 2025 following a carefully structured spin-out process. At its Annual Board of Trustees Meeting on 5 December 2024, the AMQF Board formally approved the spin-out, with Omar Al-Qattan recusing himself from that portion of the discussion to manage his conflict of interest as a trustee of both AMQF and Orange Tree Trust (OTT). The Board considered OTT, a registered charity (company no. 11477610, charity no. 1183882) established by an AMQF trustee and otherwise due to wind down, an appropriate vehicle for the transfer, approved the draft Transfer Agreement in principle, and resolved that AMQF be admitted as the sole member of OTT as part of the spin-out. Rather than incorporating a new entity, AMQF utilised OTT, which had operated solely as a grant-making body. To effect the transfer, a special resolution was passed on 17 October 2025 to disapply Article 12(2) of OTT's articles (allowing prior members to resign), a new independent board with no persons connected to AMQF was appointed, and Omar Al-Qattan and Ghalia resigned as OTT trustees. On 17 October 2025, AMQF and OTT executed a Transfer Agreement transferring all Mosaic Rooms assets, staff (under TUPE), contracts, intellectual property, and goodwill to OTT. On the same date, a written resolution was passed by OTT's sole member (AMQF, represented by Omar Al-Qattan) to change OTT's registered name to "Mosaic Rooms", and a Grant Funding Agreement was executed under which the Al-Qattan Charitable Trust committed up to £2,505,000 in phased funding through to 31 December 2029. Simultaneously, OTT entered into a Licence to Occupy with Colebrook Properties Limited for Tower House, 226 Cromwell Road, London SW5 0SW for a five-year period to 17 October 2030. AMQF remains the sole corporate member of the newly independent charity.

The year was also defined by a significant leadership transition. Pip Day joined as the new Director in September 2025, with an overlap and handover period from outgoing Director Rachael Jarvis, who completed her tenure in mid-October. Dr Selma Dabbagh served as Chair of the Board throughout, with trustees meeting regularly across the year in working groups focused on governance, income diversification, building redevelopment, and programme planning.

The building refurbishment, which began in July 2024, continued throughout 2025. Delays related to fire safety requirements and the complexity of the works – including the development of a permanent commission by artist Dima Srouji – pushed the completion date to February 2026. In December 2025, MR secured an ArtFund Commission grant to support Srouji's *Four Moons from Home* window installation. In parallel, world-leading design studio Pentagram delivered a major rebrand for the organisation, including a new visual identity and the streamlining of the name to simply Mosaic Rooms. A new website was developed and a PR agency engaged in preparation for the public relaunch.

Despite the building remaining closed, MR maintained a presence in London and internationally. The *War-Torn Ecologies* film programme was presented at the Island School of Social Autonomy in Vis, Croatia in October, drawing over 150 audience members across two screenings. The publication *Epistemic Imaginaries – Learning as Festivity* led to an invitation for staff and a trustee to participate in the *Epistemic Futures* programme in Rotterdam, hosted by Nieuwe Instituut. Two artist residencies, held in collaboration with Bosla Arts with artists Rand Hamdallah and Shahd Itbakhi, resulted in a new collaborative relationship with House of Anetta and a December exhibition showcasing the artists' work.

Production advanced on a number of projects due to launch in 2026, including a major exhibition by Bouchra Khalili, a performance work *Faster Than Light Always* supported by Arts Council England funding, and the fourth year of MR's collaboration with MA Curating and Collections at Chelsea College of Arts. The Creative Learning programme continued through partnerships with schools and community organisations, including a new collaboration with Harris Girls Academy East Dulwich and the final sessions of the Young Collective and Yalla Let's Play.

Operationally, the year brought significant internal development. New financial systems were introduced, including a transition to Apron for bookkeeping and Xero for invoice management. A new bank account was opened with the Co-operative Bank. Staff TUPE transfer was completed on 17 October, and the organisation's pension scheme transitioned to SMART Pension. With its new legal structure, brand, building, and leadership in place, Mosaic Rooms enters 2026 well positioned to reopen and expand its work with artists and communities in London and internationally.

5 COMMUNICATIONS & DEVELOPMENT

Palestine – Communications

In 2025, the Communications Unit significantly expanded the Charity's digital presence, achieving notable growth in reach and engagement. A total of 532 original posts were published across platforms, combining video, audio, text, and archival material in bilingual Arabic and English. Total digital reach across the year exceeded 14 million views, with 2.1 million interactions on published content and over 290 days of cumulative viewing time recorded on Meta platforms alone.

The Foundation's Facebook page was awarded the "Rising Creator" badge by Meta in recognition of consistently high-quality original content and sustained organic growth. Facebook followers reached 112,700 (+9,803), with over 11.9 million views and interactions. Instagram followers grew to 36,300 (+6,560) with over 2.4 million views and interactions. LinkedIn reached 5,318 followers.

Two regular editorial series contributed substantially to audience growth. The *Spotlight* archive series produced 43 posts reaching 191,526 users. The *Palestinian Artist You Should Know* short video series produced nine videos achieving over 97,000 views – the Foundation's first use of YouTube Shorts. The Qattan Podcast produced ten episodes, of which nine were published, including three filmed from inside the Gaza Cultural Centre. A promotional reel for the *Raha* emergency programme achieved 1,070,929 views – the highest single-post reach in the Foundation's history. The Cultural Centre hosted 24 tours during the year, double the number delivered in previous years, welcoming school and university groups, professional associations, and visitors from across Palestine.

Palestine – Fundraising and Resource Development

External funding accounted for 17% of the Charity's total resources in 2025, a meaningful increase on previous years and a reflection of growing funder confidence in the Charity's work. The largest share of external funding came from Save the Children International (68% of external income), followed by the Drosos Foundation (13%), Taawon Foundation (10%), and the Belgian Development Agency / Enabel (8%). Total externally funded programme expenditure reached $1,165,888.

The position of Director of Fundraising remained unfilled despite a second recruitment process during the year. In the absence of this post, proposal development and donor relations were supported through continued contracts with external consultants, and fundraising responsibilities were distributed across senior staff. Work during the year focused on developing a conceptual framework for a Cultural Solidarity Fund – a proposed mechanism to sustain the Charity's capacity to support the Palestinian cultural sector through multiple models of long-term support – and on responding to new funding opportunities, particularly in the area of education in Gaza. Several new funding proposals were developed and submitted, and promising conversations were initiated with additional donors for 2026.

Palestine – Monitoring, Evaluation and Learning (MEL)
A significant milestone in 2025 was the completion of the evaluation of the Public Programme, the findings of which were presented to the Board of Trustees in July 2025 and whose recommendations will shape the programme's direction in 2026. In parallel, following the approval of the 2026–2030 strategic framework, work began on developing a new institutional MEL system linked to the strategic priorities. The process started with the 2026 operational plans – which set objectives cascading from the strategic level through to individual staff plans – and will be supported by new quarterly monitoring templates and measurable indicators from 2026 onwards. Consultant Yara Abdel Hamid was contracted to support both the operational planning process and the development of the MEL framework.

The Mosaic Rooms
With its building closed for refurbishment throughout 2025, The Mosaic Rooms focused its development work on building the foundations for its public relaunch in early 2026. A PR campaign was commissioned with The Sugar Factory agency and the new website, developed in collaboration with Pentagram, was progressed alongside the organisation's full rebrand. In December 2025, a grant of £21,439 was secured from ArtFund to support Dima Srouji's *Four Moons from Home* window commission. Ongoing funding applications included submissions to Garfield Weston and the National Lottery. The organisation also began benchmarking commercial income opportunities, particularly studio and space hire, and continued to develop its individual giving, membership, patron development, and in-kind support strategies in preparation for reopening.

6 ADMINISTRATIVE REVIEWS

In 2025, administrative work across the Charity continued to evolve in response to both internal institutional priorities and the sustained demands of operating in a conflict context. The year was marked by significant progress on strategic planning, the development of organisational systems, and emergency preparedness, alongside ongoing work to maintain a stable and supportive internal environment for staff.

Strategic Development
The year's most significant institutional development was the completion of the Charity's strategic framework for 2026–2030. A main strategic planning workshop was held on 9–10 April, facilitated by Moukhtar Kocache, Sharry Lap, and Karim Khansa, with participation from Trustees and staff. The workshop addressed the need to reassess institutional priorities in light of the ongoing crisis in Gaza and the West Bank and concluded with agreement on a process for completing the strategy. A Strategic Planning Taskforce was formed to guide the development of the framework document, which was presented to the Board of Trustees for approval at its July 2025 meeting. Operational plans for all programmes and units for 2026 were completed by the end of the year. Consultant Yara Abdel Hamid was contracted to support the preparation of the operational plans and the development of a Monitoring, Evaluation and Learning (MEL) framework, which will be implemented from 2026.

Procurement
A unified procurement and contracting plan for 2025 was prepared and approved at the beginning of the year. During the year, 143 procurement processes were executed, and 556 agreements and memoranda of understanding were reviewed, covering a wide range of operational services and needs including security, insurance, internal audit, catering and stationery framework agreements, and infrastructure requirements. The updated Procurement Policy was circulated to all staff, and an awareness session was held.

Emergency Planning and Risk Mitigation
Work on institutional emergency preparedness continued throughout the year. The Emergency Committee's membership and roles were reviewed, and a specialised workshop was held with an external consultant covering scenario analysis and response requirements. A number of logistical and technical measures were implemented to strengthen readiness, including the activation of external data backup procedures for the Charity's data in Sweimeh, Jordan; the identification of remote working equipment for staff in emergency situations; and the provision of additional generator fuel at the building. An initial evacuation training session was conducted with the Civil Defence, and a draft evacuation plan and team roles were prepared. Full implementation and drills are planned for 2026.

Staffing and Human Resources
As of 31 December 2025, the Charity had 62 full-time employees in Palestine, on either permanent or fixed-term contracts of six months or more. During the year, 13 new staff members joined and 12 departed, with recruitment focused primarily on filling vacancies and meeting temporary project needs. Six interns were also hosted under the graduate training programme. The annual performance review was conducted for 25 West Bank-based staff, producing an average score of 3.2; Gaza-based staff were not evaluated this year due to operational constraints. The Charity participated in several salary benchmarking studies conducted by peer organisations in Palestine and plans to commission an independent external salary review in 2026 to assess competitiveness in light of significant shifts in the labour market.

A psychosocial support programme was introduced for staff in 2025, providing individual support sessions on a confidential basis. Training activities during the year included an awareness session on the Child Protection Policy for West Bank staff, general safety and evacuation training with the Civil Defence (20 participants), and a session on AI tools (12 participants).

Information Technology
A number of important IT developments were completed in 2025, including the activation of external data backup procedures in Jordan; the installation of new central storage units; the installation of new network switches and wireless access points; and the upgrade of server operating systems and building management systems including BMS, BIS, and CCTV. The ManageEngine system was activated for managing IT assets and technical support requests.

Facilities and Infrastructure
The Facilities Unit underwent management changes during the year, with the departure of both the previous unit manager and a maintenance technician. A transitional contract was put in place to ensure continuity of operations during the recruitment process, and a new Facilities Manager was appointed in August 2025. Infrastructure upgrades completed during the year included the fire and suppression system, the building management system, and security and CCTV systems. The unit provided logistical and technical support for 300 events and activities at the Cultural Centre – 244 internal and 56 external – of which 44 had audiences of more than 50 people.

FUNDRAISING STANDARDS

The Charity had an in-house Resource Development (RD) Manager position at its Ramallah headquarters responsible for fundraising but currently the position is vacant, and an external consultant has been contracted to provide the needed support. In the UK, the Mosaic Rooms’ Director manages fundraising. Both follow the fundraising policy approved by the Board of Trustees, which states that external funding should not exceed 40% of the annual budget and that the Charity should always play the lead in the design and implementation of its projects. In addition, no conditions should be attached to external funding that contradict the Charity's core mission. The Charity approaches donors to extend and expand its programmes' operations by co-funding selected projects and programmes.

The Charity does not solicit funding from the public nor from individuals except in very rare cases pre-approved by the Trustees. No complaints were received from members of the public about the Charity's fundraising activities.

7 FINANCIAL REVIEWS

Incoming resources in the 12 months to December 2025 were £2,618,972 which was lower than £4,769,634 in the 12 months to December 2024. The main sources of funding for the Charity's core programme and administrative expenses were its own funds, in addition to donations from Najwa Al-Qattan and Leenah Al-Qattan, as well as grants received under agreements with external donors, subsequent to the spin-off The Mosaic Rooms (TMR), the Al-Qattan Charitable Trust has been the main funding source for TMR. The current year includes an in-kind donation of £3,108,350, representing the artwork collection and archival legacy of the late Mona Saudi, donated by her daughter Dia Batal to the Foundation for custodial purposes pending the establishment of a dedicated UK charity, the Mona Saudi Foundation. The collection is held and managed entirely separately from the Foundation's own assets, stored at a specialist facility outside London, and covered under the Foundation's insurance policy. The Foundation's Trustees act as custodians in accordance with Charities SORP guidance, and the collection will be transferred to the Mona Saudi Foundation once that entity is formally established. Full details of the accounting treatment and custodial arrangements are set out in Note 30 to the financial statements.

The heirs of the late Leila Al-Qattan, namely her children Najwa, Hani, Leenah and Omar Al-Qattan formally bequeathed her house in Amman, Jordan to the Charity through the Jordanian Sharia courts after her death on 27 January, 2015, and after the passing of her late husband on 4 December, 2017. However, foreign entities cannot legally own real estate in Jordan except through the establishment of a non-operating foreign company (in this case, a branch of the UK Charity), a convoluted process requiring the approval of the Ministry of the Interior, which took until 2021 to complete. Moreover, as Jordanian Real Property Law does not allow the Charity to rent nor sell the property for the first six years after its registration (except for its use as a residency or office of the Charity's official representative in Jordan), as a result of this, the Trustees have opted to recognize the house as a tangible asset.

In the first quarter of 2025, the Charity completed the sale of its investment property, the Academy Gardens apartment in Kensington, following Trustee approval of a favourable offer. In anticipation of the sale, the property was reclassified as a current asset in the 2024 financial statements. Net proceeds of the sale were £6,943,014.

Total expenditure in 2025 amounted to £7,021,013, compared to £4,957,072 in the previous period. The increase is primarily attributable to higher programme expenditure by the Foundation, driven by the expansion of grant agreements signed with external donors, in addition to losses arising from foreign exchange movements. The percentage of total expenditure vs. the approved budget for this year was 84%.

Overall, the Charity reported a deficit for the year of £4,653,878 *(2024 - £272,315).* The deficit primarily reflects the net impact of non-cash items, including depreciation charges, foreign exchange movements, and net losses on investments, as well as the Foundation's use of its own resources to fund its core programme and administrative expenses during the year.

At the end of the fiscal year, the balance of the provident fund for employees in Palestine was £923,067 while the severance fund balance for employees in Palestine was £1,323,111.

Funds carried forward by the Charity on 31 December 2025 were £34,792,488 of which £20,846,057 were held as restricted funds and £13,946,431 as unrestricted funds.

Reserves Policy

The Trustees have reviewed the Charity's needs for reserves in line with the guidance issued by the Charity Commission.

The Trustees believe that a prudent level of reserves would be in the region of £3,400,000. This would enable the Charity to have the financial resources to meet employees' salaries and basic running costs for twelve months.

The Al-Qattan Charitable Trust in Jersey has been the Charity's largest donor for more than thirty years. The Al-Qattan Charitable Trust was set up with a mandate to support the Charity's core programmes and running expenses, among other charitable goals. While the Charity's Trustees feel confident of the medium-term security of this funding source, increasing restrictions on funding for the Occupied Palestinian Territory, including the Gaza Strip, led to a temporary suspension of this funding during 2025, while the Trust obtains the necessary license from the Jersey authorities, allowing it to continue to fund the Charity's Palestine-centred activities. With this in mind, the Trustees continue to regard the emergency provisions outlined above as necessary to cover any suspension of the Al-Qattan Charitable Trust's funding for reasons beyond their control. In 2025, the Charity thus funded most of its Palestine-based activities from its own resources. The Charity has also developed a plan to finance its activities throughout 2026 and the first quarter of 2027 from its own resources, should the licensing process take longer than anticipated.

At the year's end the free reserves of the Charity (as defined by unrestricted funds not held as fixed assets) was £4,860,272 which is £1,460,272 above the level set by this policy.

Investment Policy

In August 2021, the Charity contracted Sarasin & Partners as its investment managers and transferred $2.5 million for a Strategic Portfolio. The Charity's investment policy is the preservation of capital against inflation while pursuing conservative to very conservative strategies with an allocation of a maximum of 40% in global bonds and a maximum of 60% in global equities.

The Charity may request a semi-annual £50,000 disbursement from investment income, subject to approval by the Investment Committee. No such request was made in 2025. During 2025, the portfolio delivered a positive return of 6.9% for the year, reflecting improved market conditions, particularly in global equity markets. The portfolio value stood at $2,312,266 as of 31 December 2025, following withdrawals of $399,946 during the year to support the Charity's operational needs.

Returns in the first quarter of 2026 reflected a more volatile market environment, with the Sarasin portfolio recording a negative return of approximately 4.1% for the quarter, primarily driven by geopolitical developments and their impact on global markets, particularly energy prices and inflation expectations. However, market conditions improved in April, and the portfolio subsequently recovered to positive year-to-date performance (+2.4% as of mid-April 2026). Despite this short-term fluctuation, the portfolio remains well-positioned, with continued focus on high-quality investments and long-term structural themes.

While the long-term target remains a return of 3% per annum above US CPI over a rolling period, performance continues to be subject to market fluctuations. The Trustees continue to monitor the portfolio closely to ensure alignment with the Charity's risk profile, liquidity requirements, and funding needs.

In 2025, the Trustees also appointed Peritus Advisory to support them in managing the proceeds from the sale of the Charity's property at Academy Gardens, which were subsequently invested in a diversified portfolio of mutual funds, with Europe Arab Bank in London acting as custodian. An initial amount of £4,475,118 was invested during the year, of which £296,590 was subsequently liquidated to support the Charity's funding requirements, resulting in a closing book cost of £4,178,528. As of 31 December 2025, the portfolio had a market value of £4,202,440. The portfolio delivered positive returns during the period since investment, with a cumulative return of approximately 2.8% and 1.4% in the final quarter, in line with the Charity's conservative investment strategy. In addition, dividend income of £71,196 was received during the year.

Regarding its other assets, the Charity continues to seek to sell its property in Amman which it cannot rent (for legal reasons as outlined above) and which is thus not generating income. Once this is achieved, it will pursue similar conservative investment strategies that can preserve capital and generate income of 2 to 3% above US CPI.

After the year end, during the first four months of 2026, a total of £824,296 was liquidated from the AMQF investment portfolio with EAB, as indicated in Note 29.

Returns in the first quarter of 2026 reflected heightened market volatility, with the portfolio recording a modest negative return of approximately -0.2%, compared to a benchmark return of 0.9%. This was driven by an uncertain market environment in which both equities and fixed income were adversely affected by recession and inflation concerns, alongside geopolitical developments. The Trustees consider these conditions to be short-term in nature and continue to adopt a prudent, long-term investment approach. Despite this, the portfolio remains aligned with its conservative objective and has maintained a cumulative positive return since inception.

Principal risks and uncertainties

The Charity's principal risks identified in 2025 were as follows:

- Political volatility and conflict: The occupied Palestinian territory remains a highly volatile operating environment. The collapse of the ceasefire in March 2025 and the resumption of military operations in Gaza led to renewed mass displacement, further destruction of infrastructure, and the suspension of most direct programme activities for a significant portion of the year. In the West Bank, intensifying military incursions, expanding settlements, and increasing restrictions on movement continued to disrupt programme delivery and constrain access to communities and beneficiaries. The Charity continues to monitor developments closely and to adjust its operational plans in response to rapidly changing conditions.

- Human resources in Gaza: The situation for Gaza-based staff remains extremely serious. Staff and their families continue to experience severe material hardship. The physical premises of the Gaza Cultural Centre sustained no further damage but remained only partially accessible for much of the year. Maintaining consistent programme delivery and staff engagement under these conditions continues to present one of the Charity's most significant operational challenges. Re-establishing full operations in Gaza at its permanent premises was not possible in the current environment, and prospects for doing so depend entirely on conditions beyond the Charity's control.

- Operational constraints in the West Bank: The escalation of violence in the West Bank during 2025 intensified mobility restrictions, disrupted programme implementation, and increased the need for operational flexibility. Unpredictable closures, military incursions into cities and refugee camps, and checkpoint restrictions have limited access to communities and required ongoing scenario planning and adaptation across all programme areas.

- Staff recruitment and retention: Recruiting and retaining skilled professionals – particularly in specialised roles such as fundraising, monitoring and evaluation, and communications – remain difficult. The Charity's compensation packages face increasing competitive pressure from international agencies and donors operating in the same market. A salary benchmarking review is planned for 2026 to assess the Charity's position and identify measures to strengthen its ability to attract and retain the talent its work requires. The failure to fill the Director of Fundraising post despite two rounds of recruitment is a concrete illustration of this challenge and its operational implications.

- Compliance and regulatory requirements: The global environment of increased counter-terrorism regulation and compliance scrutiny continues to place an administrative burden on the Charity, particularly in relation to financial transfers to Gaza and the management of externally funded projects. While the Charity is confident in the robustness of its internal compliance systems, the growing volume and complexity of these obligations continues to affect the pace and cost of programme delivery and donor reporting.

- Cybersecurity: The occupied Palestinian territory was subject to multiple cyber-attacks during the reporting period. Although the Charity has continued to invest in its digital infrastructure and security systems – including the activation of external data backup and network upgrades completed in 2025 – the risk of digital breaches remains elevated, particularly in a conflict setting where the Charity is a visible cultural institution.

- Donor confidence and funding volatility: Political sensitivities around Palestine, combined with shifts in the global funding landscape, create ongoing uncertainty in the Charity's external funding environment. The notable increase in external funding in 2025 – reaching 17% of total resources – reflects growing donor confidence, but this progress remains fragile and concentrated in a small number of partners. The continued absence of a dedicated fundraising director limits the Charity's capacity to diversify its donor base and respond proactively to emerging opportunities.

- Staff wellbeing and institutional resilience: The cumulative psychological impact of prolonged conflict, bereavement, and displacement – particularly for Gaza-based staff but also for colleagues in Ramallah working in sustained crisis conditions – presents a serious risk to individual wellbeing, team cohesion, and long-term institutional capacity. The Charity introduced individual psychosocial support for staff in 2025, and this provision will continue and develop in 2026. Nevertheless, the sustained nature of the crisis means that staff welfare remains a priority concern requiring ongoing institutional attention.

- Inflation and economic instability: Increased costs of living in Palestine, supply chain disruptions, and economic pressures – exacerbated by the ongoing conflict – continue to affect budgeting accuracy, procurement timelines, and the real value of staff salaries. These pressures are likely to intensify in 2026, particularly if the conflict continues and broader economic deterioration continues across the Palestinian territories.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governance

The Charity has a long and successful history of collaboration with other major charities and institutions, including the Drosos Foundation (Switzerland), the Arts Council England, Taawon (previously Welfare Association) in Geneva, the Palestinian Museum, the Swiss Development Cooperation, and many others. Historical and current projects have mainly been co-funding interventions in medium to long-term strategic goals.

A Trustee (Mr Omar Al-Qatan) was elected to chair the Palestinian Museum in August 2020. However, he plays no part whatsoever in discussions or decisions relating to joint projects between the two institutions. Since 2022, he was also a member of the Board of Directors of Taawon (Geneva).

The composition of the Board of Trustees changed in 2025, with the addition of two new Trustees: Suhad Bshara, and Waleed Al Gharaibeh (March 2025), as reported in the 2024 Trustees Report.

The Charity has a risk matrix and risk register that is updated every year.

Directors’ indemnity insurance

Directors’ indemnity insurance for the benefit of one or more Directors of the Company was in force during the financial period.

The Constitution of the Charity

The Charity is a registered charity and a company limited by guarantee.

The Articles of Association set out the Charity's purposes and its governing structure. They are supported by a Governance Manual which lays out in detail policies and processes related to all governance functions.

Recruitment and Induction of Trustees

The Charity may by ordinary resolution appoint a person who is willing to be a Trustee. The Nominations Committee recommends potential candidates. The selection criteria are focussed on candidates' professional expertise in the Charity's areas of work, as well as other areas such as management, audit, public relations, and fundraising. Candidates are then recommended for approval by the Board.

The Chair of the Board is responsible for the induction of new Trustees. An information pack is provided upon appointment; meetings are arranged with relevant members of the staff and the Trustees and any training needed is provided. Newly appointed Trustees must submit a signed Confidentiality Agreement, the Declaration of Interests, and a Trustee Eligibility Form.

Remuneration policy

The Board conducts regular research on comparable remuneration packages for all key management posts. All staff (except for the Director General (DG)) are paid according to a salary scale that is reviewed regularly by the Board. The DG's remuneration is negotiated directly with the Chair of the Board.

Public Benefit

We have referred to the guidance in Section 17 of the Charities Act 2011 on Public Benefit when reviewing our aims and objectives and in planning our future activities. In particular, the Trustees, as well as all senior members of staff, are asked to carefully consider how planned activities will contribute to the aims and objectives they have set.

In that regard, the Trustees are satisfied that all activities and the benefits arising from them are strictly in line with the Charity's stated aims; that its activities are solely focussed on children, teachers, artists and cultural practitioners, and members of the general public interested in cultural and educational activities; that all opportunities and benefits are offered on an open, transparent but competitive basis, while ensuring that activities are distributed across geographical, economic and social areas and strata with a specific focus on marginalised or impoverished communities (for example in rural areas, economically disadvantaged communities or refugee camps), without compromising the quality of services provided.

The Trustees confirm that they have complied with their duty to have due regard to the guidance on public benefit published by the Charity Commission in exercising their powers and duties.

This report was approved and authorised for issue and signed on its behalf by:

Najwa Al-Qattan
....
Professor Najwa Al-Qattan

Chair, Board of Trustees

Date: July 10, 2026

STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 DECEMBER 2025

The Trustees (who are also the Directors of the Foundation for the purposes of company law) are responsible for preparing the Trustees' Report including the Strategic Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Group and the Foundation and of their incoming resources and application of resources, including their income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 Group will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the Group and the Foundation's transactions and disclose with reasonable accuracy at any time the financial position of the Group and the Foundation and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Group and the Foundation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the Foundation's auditor is unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

Approved by order of the Members of the Board of Trustees and signed on its behalf by:

Najwa Al-Qattan
....
Professor Najwa Al-Qattan
Chair
Date: July 10, 2026

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF A.M. QATTAN FOUNDATION

Opinion

We have audited the financial statements of A.M. Qattan Foundation (the 'Foundation') for the year ended 31 December 2025 which comprise the Consolidated Statement of Financial Activities, the Consolidated Balance Sheet, the Foundation Balance Sheet, the Consolidated Statement of Cash Flows and the related notes, including 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 Group's and of the parent charitable company's affairs as at 31 December 2025 and of the Group's incoming resources and application of resources, including its income and expenditure for the year 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 Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report.

We are independent of the Group 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

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the Trustees' assessment of the entity's ability to continue to adopt the going concern basis of accounting included critical reviews of budgets and forecasts provided.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the Group's or the parent charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the Trustees with respect to going concern are described in the relevant sections of this report.

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF A.M. QATTAN FOUNDATION (CONTINUED)

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 Auditor's Report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, 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.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report including the Strategic Report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' Report and the Strategic Report have been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report including the Strategic Report.

We have nothing to report in respect of the following matters in relation to which Companies Act 2006 requires us to report to you if, in our opinion:

- the parent charitable company has not kept adequate and sufficient accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent charitable company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of Trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Trustees

As explained more fully in the Statement of Trustees' Responsibilities, the Trustees (who are also the Directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they 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 Group's and the parent charitable company'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 Group or the parent charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

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 Auditor's 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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Obtaining an understanding of the legal and regulatory frameworks that the entity operates in, focusing on those laws and regulations that had a direct effect on the financial statements
- Enquiry of management to identify any instances of known or suspected instances of fraud;
- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of management and those charged with governance about any instances of non-compliance with laws and regulations;
- Reviewing the control systems in place and testing the effectiveness of the controls;
- Performing audit work over the risk of management override of controls, including testing of journal entries and other adjustments for appropriateness;
- Evaluating the business rationale of significant transactions outside the normal course of business;
- Reviewing accounting estimates for bias;
- Reviewing minutes of meetings of those charged with governance;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Enquiries made of the component auditors of the Palestine branch.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

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. This description forms part of our Auditor's Report.

Use of our report

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 Auditor's 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.

Sudhir Singh FCA (Senior Statutory Auditor)
for and on behalf of
MHA
Statutory Auditor
London, United Kingdom

Date: 22 July 2026

MHA is the trading name of MHA Audit Services LLP, a limited liability partnership in England and Wales (registered number OC455542).

CONSOLIDATED STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT) FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Income from:					
Donations and legacies and grants	3	**136,292**	**1,883,444**	**2,019,736**	*4,137,964*
Charitable activities	4	**87,097**	**11,190**	**98,287**	*185,319*
Investments	5	**163,981**	**320,102**	**484,083**	*422,305*
Other income		**-**	**16,866**	**16,866**	*24,046*
Total income		**387,370**	**2,231,602**	**2,618,972**	*4,769,634*
Expenditure on:					
Raising funds	6	**32,158**	**-**	**32,158**	*77,776*
Charitable activities	7	**958,945**	**4,927,215**	**5,886,160**	*5,332,566*
Loss/ (gain) on foreign exchange		**602**	**1,102,093**	**1,102,695**	*(453,270)*
Total expenditure		**991,705**	**6,029,308**	**7,021,013**	*4,957,072*
Net losses on investments	14	**(186,285)**	**(258,566)**	**(444,851)**	*(84,877)*
Net movement in funds before other recognised gains/(losses)		**(790,620)**	**(4,056,272)**	**(4,846,892)**	*(272,315)*
Other recognised gains/(losses):					
Gains on investment assets		**193,014**	**-**	**193,014**	*-*
Net movement in funds		**(597,606)**	**(4,056,272)**	**(4,653,878)**	*(272,315)*
Reconciliation of funds:					
Total funds brought forward		**14,544,037**	**24,902,329**	**39,446,366**	*39,718,681*
Net movement in funds		**(597,606)**	**(4,056,272)**	**(4,653,878)**	*(272,315)*
Total funds carried forward		**13,946,431**	**20,846,057**	**34,792,488**	*39,446,366*

The Consolidated Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 31 to 60 form part of these financial statements.

A.M. QATTAN FOUNDATION
(A Company Limited by Guarantee)
REGISTERED NUMBER: 02171893

CONSOLIDATED BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note	2025 £	2025 £	*2024 £*	*2024 £*
Fixed assets					
Tangible assets	13		**21,241,999**		*23,427,387*
Investments	14		**10,409,193**		*7,153,420*
			31,651,192		*30,580,807*
Current assets					
Stocks	16	**24,844**		*17,484*	
Debtors: Amounts falling due within one year	17	**1,432,659**		*319,487*	
Investments	18	**824,296**		*7,060,000*	
Cash at bank and in hand	25,26	**5,004,189**		*3,964,561*	
		7,285,988		*11,361,532*	
Creditors: Amounts falling due within one year	19	**(1,890,767)**		*(404,213)*	
Net current assets			**5,395,221**		*10,957,319*
Total assets less current liabilities			**37,046,413**		*41,538,126*
Creditors: Amounts falling due after more than one year	20		**(7,747)**		*(5,883)*
Provisions for employees' benefits	21		**(2,246,178)**		*(2,085,877)*
Total net assets			**34,792,488**		*39,446,366*
Charity funds					
Restricted funds	22		**20,846,057**		*24,902,329*
Unrestricted funds	22		**13,946,431**		*14,544,037*
Total funds			**34,792,488**		*39,446,366*

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Najwa Al-Qattan
....
Professor Najwa Al-Qattan
Chair
Date: July 10, 2026

The notes on pages 31 to 60 form part of these financial statements.

FOUNDATION BALANCE SHEET
AS AT 31 DECEMBER 2025

	Note	2025 £	2025 £	*2024 £*	*2024 £*
Fixed assets					
Tangible assets	13		**21,226,349**		*23,427,387*
Investments	14		**10,409,193**		*7,153,420*
			31,635,542		*30,580,807*
Current assets					
Stocks	16	**-**		*17,484*	
Debtors: Amounts falling due within one year	17	**1,478,637**		*319,487*	
Investments	18	**824,296**		*7,060,000*	
Cash at bank and in hand		**4,389,772**		*3,964,561*	
		6,692,705		*11,361,532*	
Current liabilities					
Creditors: Amounts falling due within one year	19	**(1,845,748)**		*(404,213)*	
Net current assets			**4,846,957**		*10,957,319*
Total assets less current liabilities			**36,482,499**		*41,538,126*
Creditors: Amounts falling due after more than one year	20		**(7,747)**		*(5,883)*
Provisions for liabilities			**(2,246,178)**		*(2,085,877)*
Total net assets			**34,228,574**		*39,446,366*
Charity funds					
Restricted funds	22		**23,192,380**		*27,068,101*
Unrestricted funds	22		**11,036,194**		*12,378,265*
Total funds			**34,228,574**		*39,446,366*

The Foundation's net movement in funds for the year was £(5,217,792) *(2024 - £(272,315))*.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

FOUNDATION BALANCE SHEET (CONTINUED)
AS AT 31 DECEMBER 2025

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Najwa Al-Qattan
....
Professor Najwa Al-Qattan
Chair

Date: July 10, 2026

The notes on pages 31 to 60 form part of these financial statements.

**CONSOLIDATED STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 DECEMBER 2025**

	Note	2025 £	*2024 £*
Cash flows from operating activities			
Net cash used in operating activities	24	**(2,055,918)**	*14,897*
Cash flows from investing activities			
Investment income	5	**484,083**	*380,119*
Purchase of tangible fixed assets	13	**(170,121)**	*(67,301)*
Purchase of investments	14	**(4,502,420)**	*(42,186)*
Proceeds from sale of investments	14,18	**7,355,905**	-
Net cash provided by investing activities		**3,167,447**	**270,632**
Change in cash and cash equivalents in the year		**1,111,529**	**285,529**
Cash and cash equivalents at the beginning of the year		**3,964,561**	*3,673,057*
Change in cash and cash equivalents due to exchange rate movements		**(71,901)**	*5,975*
Cash and cash equivalents at the end of the year	25	**5,004,189**	*3,964,561*

The notes on pages 31 to 60 form part of these financial statements

1. General information

The Foundation is a company limited by guarantee and is registered with the Charity Commission (Charity Registered Number 1029450) and Registrar of Companies (Company Registration Number 02171893) in England and Wales.

The Members of the Foundation are the Trustees named on page 1. In the event of the Foundation being wound up, the liability in respect of the guarantee is limited to £1 per Member of the Foundation.

The address of the registered office is given in the Foundation information on page 1 of these financial statements. The nature of the Foundation's operations and principal activities are detailed in the Trustees Report.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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) and the Companies Act 2006.

A.M. Qattan Foundation meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

The financial statements are prepared in sterling, although the functional currency is US dollars. The Charity is registered in the UK but conducts the majority of its business via a branch in Palestine, where US dollars is the preferred currency. Amounts presented in these financial statements are rounded to the nearest pound.

The Consolidated Statement of Financial Activities (SOFA) and Consolidated Balance Sheet consolidate the financial statements of the Foundation and its subsidiary undertaking. The results of the subsidiary are consolidated on a line by line basis.

The Foundation has taken advantage of the exemption allowed under section 408 of the Companies Act 2006 and has not presented its own Statement of Financial Activities in these financial statements.

2.2 Going concern

The Trustees have assessed whether the use of going concern and have considered possible events or conditions that might cast significant doubt on the ability of the Foundation to continue as a going concern. The Trustees have made this assessment for a period of at least one year from the date of the approval of these financial statements. In particular, the Trustees have considered the Foundation’s forecasts and projection. After making enquiries, the Trustees have concluded that there is a reasonable expectation that the Foundation has adequate resources to continue in operational existence for the foreseeable future. The Foundation therefore continues to adopt the going concern basis in preparing its financial statements.

2. Accounting policies (continued)

2.3 Income

All income is recognised once the Foundation has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For donations to be recognised, the Foundation will have been notified of the amounts and the settlement date in writing. If there are conditions attached to the donation and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the Foundation and it is probable that they will be fulfilled.

For legacies, entitlement is taken as the earlier of the date on which either: the Foundation is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Foundation that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the Foundation has been notified of the executor's intention to make a distribution. Where legacies have been notified to the Foundation, or the Foundation is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Investment income is earned through holding assets for investment purposes such as shares and property. It includes dividends and interest. Where it is not practicable to identify investment management costs incurred within a scheme with reasonable accuracy, the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend income is recognised as the Foundation’s right to receive payment is established.

Fixed asset gifts in kind are recognised when receivable and are included at fair value. They are not deferred over the life of the asset.

Income from trading activities includes income earned from fundraising events and trading activities to raise funds for the Foundation. Income is received in exchange for supplying goods and services in order to raise funds and is recognised when entitlement has occurred.

Income from government and other grants are recognised at fair value when the Foundation has entitlement after any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the Foundation; this is normally upon notification of the interest paid or payable by the Bank.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2. Accounting policies (continued)

2.4 Expenditure

All expenditure is accounted for on an accruals basis. Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset’s use.

Expenditure on raising funds includes all expenditure incurred by the Group to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Group's objectives, as well as any associated support costs.

Costs of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Other expenditure represents those items not falling into the categories above.

Grants payable are charged in the year when the offer is made except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

All expenditure is inclusive of irrecoverable VAT.

2.5 Foreign currencies

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchange ruling at the reporting date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Consolidated Statement of Financial Activities.

2.6 Taxation

The Foundation is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the Foundation is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2. Accounting policies (continued)

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Buildings	- 20 years straight line
Furniture and fittings	- 4 - 7 years straight line
Books	- 10 years straight line
Computer equipment	- 3 years straight line
Motor vehicles	- 5 years straight line

2.8 Investments

Fixed asset investments are a form of basic financial instrument and are initially recognised at their transaction value and subsequently measured at their fair value using the closing quoted market price or the share of the Net Asset Value of the fund (if unlisted). All gains and losses are taken to the Statement of Financial Activities as they arise.

The Statement of Financial Activities includes all net gains and losses arising on revaluation and disposals throughout the year. As investments are revalued to fair value continuously, no realised gains or losses arise.

Investment properties are recorded at fair value at each reporting date with changes in fair value recognised in net (gains)/losses in the Statement of Financial Activities.

Investments held as fixed assets are shown at cost less provision for impairment.

2.9 Current asset investments

Current asset investments include listed investments held for sale measured at their fair value using the closing quoted market price and investment property held for sale recorded at fair value at each reporting date with changes in fair value recognised in net (gains)/losses in the Statement of Financial Activities.

2.10 Stocks

Stocks are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

2.11 Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2. Accounting policies (continued)

2.12 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

2.13 Liabilities

Liabilities and provisions are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Foundation anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Consolidated Statement of Financial Activities as a finance cost.

2.14 Financial instruments

The Foundation only holds basic Financial Instruments. The financial assets and financial liabilities of the Charity are as follows:

Investments - managed investments and investment properties are classified as basic financial instruments and are held at their fair value as detailed in Note 14.

Debtors – trade and other debtors (including accrued income) are basic financial instruments and are debt instruments measured at amortised cost as detailed in Note 17. Prepayments are not financial instruments.

Cash at bank – is classified as a basic financial instrument and is measured at face value.

Liabilities – trade creditors, accruals and other creditors will be classified as financial instruments, and are measured at amortised cost as detailed in Note 19. Taxation and social security are not included in the financial instruments disclosure. Deferred income is not deemed to be a financial liability, as in the cash settlement has already taken place and there is simply an obligation to deliver charitable services rather than cash or another financial instrument.

2.15 Pensions

The Group operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Group to the fund in respect of the year.

2.16 Termination payments

Termination benefits, including redundancy costs, are recognised when the Charity has the obligation to pay the benefits and they can be reliably measured.

2. Accounting policies (continued)

2.17 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Group and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Group for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

2.18 Consolidation of Subsidiary

During the year, the activities previously operated under the name "Mosaic Rooms" within the A.M. Qattan Foundation (UK) were transferred to and merged with The Orange Tree Trust on 17 October 2025, which subsequently revised its articles and changed its name to Mosaic Rooms, charity number 1183882. At this date A.M. Qattan Foundation (UK) became the sole corporate trustee.

With effect from that date, Mosaic Rooms is treated as a subsidiary undertaking of the Group and has been consolidated into the Group financial statements. The income, expenditure, assets, and liabilities of Mosaic Rooms are included in the consolidated financial statements from the date on which control was obtained (17 October 2025).

Transactions and balances of Mosaic Rooms arising prior to this date are recorded within the parent entity, A.M. Qattan Foundation (UK). Transactions arising on or after 17 October 2025 are recognised within the subsidiary. All intra-group transactions, balances, income, and expenses are eliminated in full on consolidation.

In accordance with the Charities SORP, Mosaic Rooms is treated as an unrestricted fund on consolidation as its resources are not subject to donor-imposed restrictions at group level. The nature of its charitable objective is wider in scope than those of A.M. Qattan Foundation.

2.19 Critical accounting estimates and areas of judgement

Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

In the view of the Trustees in applying the accounting policies adopted, the following judgements have been made in the process of applying the above accounting policies that have had the most significant effect on amounts recognised in the accounts:

- Depreciation rates for tangible fixed assets
- Basis of valuation of investment properties and financial investments
- Basis of valuation of artworks
- Foreign exchange movements

3. Income from donations, legacies and grants

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Donations	136,292	77,431	**213,723**
Grants	-	1,806,013	**1,806,013**
Total 2025	136,292	1,883,444	**2,019,736**

	Unrestricted funds 2024 £	*Restricted funds 2024 £*	*Total funds 2024 £*
Donations	*523,026*	*3,089,488*	*3,612,514*
Grants	-	*525,450*	*525,450*
Total 2024	*523,026*	*3,614,938*	*4,137,964*

4. Income from charitable activities

	Unrestricted funds 2025 £	**Restricted funds 2025 £**	**Total funds 2025 £**
The Mosaic Rooms	87,097	8,894	**95,991**
Culture and Education	-	2,296	**2,296**
Total 2025	87,097	11,190	**98,287**

	Unrestricted funds 2024 £	*Restricted funds 2024 £*	*Total funds 2024 £*
The Mosaic Rooms	*172,750*	*11,899*	*184,649*
Culture and Education	*-*	*670*	*670*
Total 2024	*172,750*	*12,569*	*185,319*

5. Investment income

	Unrestricted funds 2025 £	**Restricted funds 2025 £**	**Total funds 2025 £**
Rental income	158	135,049	**135,207**
Income from listed investments	71,196	89,082	**160,278**
Bank interest receivable	92,627	95,971	**188,598**
Total 2025	163,981	320,102	**484,083**

	Unrestricted funds 2024 £	*Restricted funds 2024 £*	*Total funds 2024 £*
Rental income	*127,231*	*120,821*	*248,052*
Income from listed investments	*-*	*3,189*	*3,189*
Bank interest receivable	*43,515*	*127,549*	*171,064*
Total 2024	*170,746*	*251,559*	*422,305*

6. Cost of raising funds

	Unrestricted funds 2025 £	**Total funds 2025 £**
Investment management costs	32,158	**32,158**

	Unrestricted funds 2024 £	*Total funds 2024 £*
Investment management costs	*77,776*	*77,776*

Investment management costs were incurred in respect of rental income on the investment property.

7. Analysis of expenditure on charitable activities - by fund

	Unrestricted funds 2025 £	**Restricted funds 2025 £**	**Total funds 2025 £**
The Mosaic Rooms	192,181	-	**192,181**
Culture and Education	619,319	4,028,856	**4,648,175**
Public Programme	147,445	898,359	**1,045,804**
Total 2025	958,945	4,927,215	**5,886,160**

	Unrestricted funds 2024 £	*Restricted funds 2024 £*	*Total funds 2024 £*
The Mosaic Rooms	*272,183*	*-*	*272,183*
Culture and Education	*435,745*	*3,317,130*	*3,752,875*
Public Programme	*165,214*	*1,142,294*	*1,307,508*
Total 2024	*873,142*	*4,459,424*	*5,332,566*

8. Analysis of expenditure on charitable activities - by type

	Activities undertaken directly 2025 £	Grant funding of activities 2025 £	Support costs 2025 £	Total funds 2025 £
The Mosaic Rooms	88,828	73,373	29,980	**192,181**
Culture and Education	1,906,942	244,566	2,496,667	**4,648,175**
Public Programme	451,404	-	594,400	**1,045,804**
Total 2025	2,447,174	317,939	3,121,047	**5,886,160**

	Activities undertaken directly 2024 £	*Grant funding of activities 2024 £*	*Support costs 2024 £*	*Total funds 2024 £*
The Mosaic Rooms	*166,909*	*47,871*	*57,403*	*272,183*
Culture and Education	*1,240,624*	*330,753*	*2,181,498*	*3,752,875*
Public Programme	*480,386*	-	*827,122*	*1,307,508*
Total 2024	*1,887,919*	*378,624*	*3,066,023*	*5,332,566*

8. Analysis of expenditure on charitable activities - by type (continued)

Analysis of support costs

	Total funds 2025 £	*Total funds 2024 £*
Staff costs	**1,325,779**	*1,205,791*
Depreciation	**1,009,052**	*1,118,915*
Advertisement and promotion	**28,343**	*34,801*
Events and Activities	**-**	*2,276*
Governance costs	**63,611**	*86,300*
Expected credit losses	**31,633**	*37,455*
Insurance	**43,203**	*24,482*
Legal and professional fees	**217,414**	*106,218*
Maintenance and consumables	**107,233**	*57,994*
Other costs	**128,037**	*152,403*
Other staff costs	**23,252**	*56,601*
Premises costs	**112,954**	*119,137*
Currency exchange variances	**(71,901)**	*5,895*
Subscriptions and membership fees	**8,546**	*5,008*
Transportation, travel and accommodation	**7,231**	*14,877*
Residencies and workshop expenses	**72,999**	*34,847*
Loss on the sale of fixed assets	**468**	*3,023*
Impairment loss	**13,193**	*-*
	3,121,047	*3,066,023*

9. Governance costs

	2025 £	*2024 £*
Auditor's remuneration - Audit of the financial statements	**27,750**	*18,500*
Auditor's remuneration - Preparation of the financial statements	**7,250**	*5,600*
Auditor's remuneration - Other non-audit services	**15,943**	*37,933*
Component auditor's remuneration - Audit of the Palestine financial statements	**12,668**	*24,267*
	63,611	*86,300*

10. Summary of grants paid

	2025 £	*2024 £*
Grants paid to institutions	**153,484**	*176,324*
Grants paid to individuals	**164,455**	*202,300*
	317,939	*378,624*

An analysis of grants paid can be found below. Only grants paid over £10,000 are separately disclosed.

	2025 £	*2024 £*
Grants to institutions		
Al Harah Theatre	**-**	*15,646*
T4P Events	**73,373**	-
Columbia University	**-**	*46,420*
Dalia Association	**-**	*19,557*
First Ramallah Group (Sareyyet Ramallah)	**11,376**	-
Nrsan Cultural Center Association	**-**	*11,734*
Grants paid to institutions < £10,000	**68,735**	*82,967*
	153,484	*176,324*
Grants to individuals	**164,455**	*202,300*
	317,939	*378,624*

During the year, the Foundation provided individual grants and direct support to 63 beneficiaries as part of its programme activities. The grants varied in size depending on the nature and scope of each activity, with individual grants ranging between approximately £300 and £8,000.

11. Staff costs

	Group 2025 £	*Group 2024 £*	**Foundation 2025 £**	*Foundation 2024 £*
Wages and salaries	**2,130,820**	*1,247,007*	**2,053,611**	*1,247,007*
Social security costs	**16,696**	*32,616*	**16,696**	*32,616*
Pension costs	**378,984**	*231,780*	**377,400**	*231,780*
	2,526,500	*1,511,403*	**2,447,707**	*1,511,403*

Wages and salaries includes termination benefits totalling £383,854 *(2024 - £139,082).*

£297,854 *(2024 - £139,082)* relates to the accrual of statutory redundancy payments (known as Severance pay) for current staff in line with Palestine employment law. In the year, payments of £74,847 *(2024 - £158,923)* were made to employees. Please see Note 21 for more details.

£60,905 *(2024 - £NIL)* relates to non-contractual redundancy payments, which are ex-gratia payments. In the current year, they were made to 2 employees as a result of legal contract termination. The Trustees deemed the payments as in the best interest of the charity and were approved in the year, so there were no associated liabilities at the year end.

The average number of persons employed by the Foundation during the year was as follows:

	Group 2025 No.	*Group 2024 No.*	**Foundation 2025 No.**	*Foundation 2024 No.*
Employees	**68**	*75*	**68**	*75*

11. Staff costs (continued)

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	Group 2025 No.	*Group 2024 No.*
In the band £60,001 - £70,000	**2**	*3*
In the band £70,001 - £80,000	**1**	-
In the band £80,001 - £90,000	**1**	*1*
In the band £90,001 - £100,000	**1**	*1*
In the band £100,001 - £110,000	**1**	-
In the band £110,001 - £120,000	**1**	-

Key Management Personnel include the Trustees and the Senior Management Team (consisting of: the Director General, Al-Qattan Cultural Centre-Gaza Director, Culture & Education Programme Director, Manager of Finance, Senior Manager of Communication and Development Department, Director of Administration, Director and Manager of Library Unitand Acting Public Programme Director, Director of Mosaic Rooms). Total remuneration paid to Key Management Personnel amounted to £529,609 *(2024 - £468,411).*

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2024 - £NIL)*.

During the year ended 31 December 2025, expenses totalling £3,678 were reimbursed or paid directly to 5 Trustees *(2024 - £6,810 to 7 Trustees)*. Costs related to telephone, accommodation, hospitality and transportation costs.

13. Tangible fixed assets

Group

	Freehold land and buildings £	Furniture, fittings and books £	Computer equipment £	Motor vehicles £	Total £
Cost or valuation					
At 1 January 2025	**29,004,968**	**3,503,250**	**872,199**	**164,887**	**33,545,304**
Additions	**11,275**	**36,073**	**122,773**	**-**	**170,121**
Transfer out	**-**	**(49,657)**	**(13,486)**	**-**	**(63,143)**
On acquisition of subsidiaries	**-**	**85,531**	**13,486**	**-**	**99,017**
Disposals	**-**	**(10,446)**	**(132,354)**	**-**	**(142,800)**
Exchange differences	**(1,606,439)**	**(166,453)**	**(41,569)**	**(5,783)**	**(1,820,244)**
At 31 December 2025	**27,409,804**	**3,398,298**	**821,049**	**159,104**	**31,788,255**
Depreciation					
At 1 January 2025	**6,440,691**	**2,743,853**	**789,875**	**143,498**	**10,117,917**
Charge for the year	**811,473**	**147,647**	**39,770**	**10,162**	**1,009,052**
Transfer out	**-**	**(49,657)**	**(7,881)**	**-**	**(57,538)**
On disposals	**-**	**(9,974)**	**(132,354)**	**-**	**(142,328)**
Exchange differences	**(309,285)**	**(125,702)**	**(34,755)**	**(4,517)**	**(474,259)**
On acquisition of subsidiaries	**-**	**85,531**	**7,881**	**-**	**93,412**
At 31 December 2025	**6,942,879**	**2,791,698**	**662,536**	**149,143**	**10,546,256**
Net book value					
At 31 December 2025	**20,466,925**	**606,600**	**158,513**	**9,961**	**21,241,999**
At 31 December 2024	*22,564,277*	*759,397*	*82,324*	*21,389*	*23,427,387*

13. Tangible fixed assets (continued)

Foundation

	Freehold land and buildings £	Furniture, fittings and books £	Computer equipment £	Motor vehicles £	Total £
Cost or valuation					
At 1 January 2025	**29,004,968**	**3,503,250**	**872,199**	**164,887**	**33,545,304**
Additions	**-**	**36,073**	**122,773**	**-**	**158,846**
Transfer out	**-**	**(49,657)**	**(13,486)**	**-**	**(63,143)**
Disposals	**-**	**(10,446)**	**(132,354)**	**-**	**(142,800)**
Exchange differences	**(1,606,439)**	**(166,453)**	**(41,569)**	**(5,783)**	**(1,820,244)**
At 31 December 2025	**27,398,529**	**3,312,767**	**807,563**	**159,104**	**31,677,963**
Depreciation					
At 1 January 2025	**6,440,691**	**2,743,853**	**789,875**	**143,498**	**10,117,917**
Charge for the year	**811,332**	**147,647**	**38,681**	**10,162**	**1,007,822**
Transfer out	**-**	**(49,657)**	**(7,881)**	**-**	**(57,538)**
On disposals	**-**	**(9,974)**	**(132,354)**	**-**	**(142,328)**
Exchange differences	**(309,285)**	**(125,702)**	**(34,755)**	**(4,517)**	**(474,259)**
At 31 December 2025	**6,942,738**	**2,706,167**	**653,566**	**149,143**	**10,451,614**
Net book value					
At 31 December 2025	**20,455,791**	**606,600**	**153,997**	**9,961**	**21,226,349**
At 31 December 2024	*22,564,277*	*759,397*	*82,324*	*21,389*	*23,427,387*

14. Fixed asset investments

Group and Foundation	Listed investments £	Other fixed asset investments £	Total £
Cost or valuation			
At 1 January 2025	**3,138,995**	**4,014,425**	**7,153,420**
Additions	**4,486,073**	**-**	**4,486,073**
Disposals	**(295,905)**	**-**	**(295,905)**
Gains/ (losses) from fair value adjustments	**114,127**	**(25,499)**	**88,628**
Transfers between classes	**(824,296)**	**-**	**(824,296)**
Exchange differences	**46,082**	**(244,809)**	**(198,727)**
At 31 December 2025	**6,665,076**	**3,744,117**	**10,409,193**
Net book value			
At 31 December 2025	**6,665,076**	**3,744,117**	**10,409,193**
At 31 December 2024	*3,138,995*	*4,014,425*	*7,153,420*

Other fixed asset investments

Other fixed asset investments relate to;

- a painting and artwork purchased during 2014 by the A.M. Qattan Foundation and a painting and property bequeathed to the A.M Qattan Foundation during 2017
- the previous offices of the A.M. Qattan Foundation, being two buildings and the adjacent land in the Masyoun area, Ramallah.

The Other Fixed Asset Investments is measured at fair value at each reporting date. Fair value is attributed on the basis of valuations carried out by independent valuers. The Trustees review this valuation annually with any changes in the fair value being recognised under the heading 'Gains/(losses) on investments' in the Statement of Financial Activities incorporating income and expenditure account.

15. Investment in subsidiary

Mosaic Rooms is a registered Charity (Charity Registered Number: 1183882) and company limited by guarantee (Company Registered Number: 11477610), a 100% controlled subsidiary. The principal address is Tower House, 226 Cromwell Road, London, SW5 0SW.

The results for the year are summarised below and have been included in the group consolidated financial statement at 31 December 2025.

	2025 **£**	*2024* *£*
Income	**569,126**	-
Expenditure	**(141,504)**	-
Net income	**427,622**	-

	2025 **£**	*2024* *£*
Assets	**654,911**	-
Liabilities	**(90,997)**	-
Net assets	**563,914**	-

16. Stocks

	Group 2025 £	*Group 2024 £*	**Foundation 2025 £**	*Foundation 2024 £*
Finished goods	**24,844**	*17,484*	**-**	*17,484*

17. Debtors

	Group 2025 £	*Group 2024 £*	**Foundation 2025 £**	*Foundation 2024 £*
Due within one year				
Trade debtors	**58,972**	*22,234*	**58,972**	*22,234*
Amounts owed by group undertakings	**-**	*-*	**45,978**	*-*
Other debtors	**6,946**	*57,708*	**6,946**	*57,708*
Prepayments and accrued income	**1,366,741**	*239,545*	**1,366,741**	*239,545*
	1,432,659	*319,487*	**1,478,637**	*319,487*

18. Current asset investments

	Group 2025 £	*Group 2024 £*	**Foundation 2025 £**	*Foundation 2024 £*
Listed investment held for sale	**824,296**	*310,000*	**824,296**	*310,000*
Unlisted investments	**-**	*6,750,000*	**-**	*6,750,000*
	824,296	*7,060,000*	**824,296**	*7,060,000*

19. Creditors: Amounts falling due within one year

	Group 2025 £	*Group 2024 £*	**Foundation 2025 £**	*Foundation 2024 £*
Trade creditors	**313,831**	*191,232*	**288,901**	*191,232*
Other taxation and social security	**5,865**	*26,404*	**460**	*26,404*
Other creditors	**95,684**	*17,077*	**81,000**	*17,077*
Accruals and deferred income	**1,475,387**	*169,500*	**1,475,387**	*169,500*
	1,890,767	*404,213*	**1,845,748**	*404,213*

	Group 2025 £	*Group 2024 £*	**Foundation 2025 £**	*Foundation 2024 £*
Deferred income				
Deferred income at 1 January	**112,363**	*236,087*	**112,363**	*236,087*
Resources deferred during the year	**1,407,851**	*112,363*	**1,407,851**	*112,363*
Amounts released from previous periods	**(112,363)**	*(236,087)*	**(112,363)**	*(236,087)*
Deferred income at 31 December	**1,407,851**	*112,363*	**1,407,851**	*112,363*

At 31 December 2025, deferred income was recognised for income received during the financial year for projects taking place in the year ended 31 December 2026.

20. Creditors: Amounts falling due after more than one year

	Group 2025 £	*Group 2024 £*	**Foundation 2025 £**	*Foundation 2024 £*
Other creditors	**7,747**	*5,883*	**7,747**	*5,883*

21. Provisions

Group and Foundation

	Severance pay £	Provident pay £	Total £
At 1 January 2025	**1,185,776**	**900,101**	**2,085,877**
Additions	**297,855**	**178,282**	**476,137**
Amounts used	**(74,848)**	**(91,917)**	**(166,765)**
Exchange differences	**(85,672)**	**(63,399)**	**(149,071)**
	1,323,111	**923,067**	**2,246,178**

Severance pay

The Foundation in Palestine provides for its employees' severance pay according to the prevailing labour law.

Provident fund

The Foundation in Palestine contributes to the employees' provident fund.

22. Statement of funds

Statement of funds - current year

	Balance at 1 January 2025 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 December 2025 £
Unrestricted funds					
UK branch	14,544,037	249,917	(850,201)	6,729	13,950,482
Mosaic Rooms	-	137,453	(141,504)	-	(4,051)
	14,544,037	387,370	(991,705)	6,729	13,946,431
Restricted funds					
UK branch	215,357	83,335	210,490	-	509,182
Palestine branch	24,686,972	1,598,052	(6,239,798)	(258,566)	19,786,660
Mosaic Rooms	-	550,215	-	-	550,215
	24,902,329	2,231,602	(6,029,308)	(258,566)	20,846,057
Total of funds	39,446,366	2,618,972	(7,021,013)	(251,837)	34,792,488

Restricted grants and donations received by the UK Branch during the year relate to specific charitable programmes funded by donors, including exhibitions, cultural and education activities, and associated outreach and engagement work delivered in the UK. These funds are restricted for use solely in accordance with the purposes specified by the respective funders and are applied against the relevant activities as incurred.

On 29 April 1998, A.M. Qattan Foundation – Palestine was established as a branch of A.M. Qattan Foundation for the specific purposes of managing the Foundation’s work in Palestine and the projects being carried on out there. The funds held by the branch are therefore treated as a separate restricted fund in the accounts of the Foundation in accordance with the treatment prescribed in the Charities SORP.

Mosaic Rooms undertakes charitable activities with objects that are wider in scope and distinct from those of A.M. Qattan Foundation. Although Mosaic Rooms is now a separately registered charity from October 2025, the entity remained under the control of AMQF during the reporting period. Accordingly, it is presented as a separate fund within the group accounts in accordance with the Charities SORP, reflecting the nature and purpose of its activities.

During the year a grant was made from the Al-Qattan Charitable Trust to Mosaic Rooms, to support the core and programmatic needs of the Mosaic Rooms. The fund is restricted for use solely in accordance with the purposes specified by the funder and are applied against the relevant activities as incurred.

22. Statement of funds (continued)

Statement of funds - prior year

	Balance at 1 January 2024 £	*Income* £	*Expenditure* £	*Gains/ (Losses)* £	*Balance at 31 December 2024* £
Unrestricted funds					
UK branch	*14,444,662*	*866,522*	*(950,918)*	*183,771*	*14,544,037*
Restricted funds					
UK branch	*206,253*	*11,899*	*(2,795)*	*-*	*215,357*
Palestine branch	*25,067,766*	*3,891,213*	*(4,003,359)*	*(268,648)*	*24,686,972*
	25,274,019	3,903,112	(4,006,154)	*(268,648)*	*24,902,329*
Total of funds	*39,718,681*	*4,769,634*	*(4,957,072)*	*(84,877)*	*39,446,366*

23. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Unrestricted funds 2025 £	**Restricted funds 2025 £**	**Total funds 2025 £**
Tangible fixed assets	3,555,061	17,686,938	**21,241,999**
Fixed asset investments	5,531,098	4,878,095	**10,409,193**
Current assets	6,758,786	527,202	**7,285,988**
Creditors due within one year	(1,890,767)	-	**(1,890,767)**
Creditors due in more than one year	(7,747)	-	**(7,747)**
Provisions for liabilities and charges	-	(2,246,178)	**(2,246,178)**
Total	13,946,431	20,846,057	**34,792,488**

Analysis of net assets between funds - prior year

	Unrestricted funds 2024 £	*Restricted funds 2024 £*	*Total funds 2024 £*
Tangible fixed assets	3,547,358	19,880,029	*23,427,387*
Fixed asset investments	2,161,351	4,992,069	*7,153,420*
Current assets	9,245,424	2,116,108	*11,361,532*
Creditors due within one year	(404,213)	-	*(404,213)*
Creditors due in more than one year	(5,883)	-	*(5,883)*
Provisions for liabilities and charges	-	(2,085,877)	*(2,085,877)*
Total	14,544,037	24,902,329	*39,446,366*

24. Reconciliation of net movement in funds to net cash flow from operating activities

		Group 2025 £	Group 2024 £
Net expenditure for the year (as per Statement of Financial Activities)		**(4,846,892)**	*(272,315)*
Adjustments for:			
Depreciation & impairment charges	13	**1,009,052**	*1,118,915*
(Losses)/gains on investments	14	**(88,628)**	*84,877*
Investment income	5	**(484,083)**	*(380,119)*
(Gain)/ loss on the disposal of fixed assets	13	**472**	*3,020*
Increase in debtors	17	**(1,113,172)**	*(59,944)*
Increase/(decrease) in creditors	19,20	**1,488,418**	*(70,823)*
Increase/(decrease) in provisions	21	**160,301**	*44,556*
Foreign exchange adjustment on fixed assets	13,14	**1,754,073**	*(447,295)*
Foreign exchange movement		**71,901**	*(5,975)*
Increase in stocks	16	**(7,360)**	*-*
Net cash provided by/(used in) operating activities		**(2,055,918)**	*14,897*

25. Analysis of cash and cash equivalents

	Group 2025 £	Group 2024 £
Cash in hand	**5,004,189**	*3,964,561*
Total cash and cash equivalents	**5,004,189**	*3,964,561*

26. Analysis of changes in net debt

	At 1 January 2025 £	Cash flows £	At 31 December 2025 £
Cash at bank and in hand	**3,964,561**	**1,039,628**	**5,004,189**
Liquid investments	**7,060,000**	**(6,235,704)**	**824,296**
	11,024,561	**(5,196,076)**	**5,828,485**

27. Operating lease commitments

At 31 December 2025 the Group and the Foundation had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	Group 2025 £	*Group 2024 £*	**Foundation 2025 £**	*Foundation 2024 £*
Not later than 1 year	**1,526**	*1,526*	**1,526**	*1,526*
Later than 1 year and not later than 5 years	**1,156**	*5,364*	**1,156**	*5,364*
	2,682	*6,890*	**2,682**	*6,890*

The following lease payments have been recognised as an expense in the Statement of Financial Activities:

	Group 2025 £	*Group 2024 £*	**Foundation 2025 £**	*Foundation 2024 £*
Operating lease rentals	**1,526**	*1,526*	**1,526**	*1,526*

28. Related party transactions

The Foundation was established by the late Abdul Mohsin and Leila Al-Qattan, and by their four children, who continue to be its sole Members (in addition to one grand-child, also named Leila). Members of the Al-Qattan family also provide some of the Foundation's financial support. Members have no involvement in operational matters and only approve annual budgets based on the recommendations of the Board of Trustees, which has sole oversight over annual plans and operations. Members may also appoint Trustees (based on the recommendations of the Board's Nominations and Appointment Subcommittee) and any new Members must also be approved by the Board of Trustees. The Board of Trustees may not comprise more than two Members, who must form a minority of Trustees.

A legally and operationally separate body named the Al-Qattan Charitable Trust was settled by the late Abdul Mohsin Al-Qattan in Jersey. The Trust was endowed to support the Foundation's core expenses, as well as other similar charitable causes, from its annual income and it is governed by an independent investment board under the management of a Jersey Trust Company.

Following the transfer of Mosaic Rooms to a separate legal entity on 17 October 2025, the assets and liabilities relating to Mosaic Rooms were transferred from A.M. Qattan Foundation to the new entity (The Mosaic Rooms) based on a transfer agreement signed between both entities. The assets transferred included fixed assets with a net book value of £17,777, including the bookshop.

Intercompany transactions continued between the Foundation and The Mosaic Rooms during the period. These transactions related primarily to operational recharges and shared expenses. As at 31 December 2025, the net intercompany balance resulted in an amount of £45,951 due from The Mosaic Rooms to A.M. Qattan Foundation.

	2025	*2024*
	£	*£*
Contribution from Al Qattan Charitable Trust - Jersey	**550,000**	*2,890,293*
Restricted contribution from Omar Al-Qattan	**-**	*719,121*
Restricted contribution from Leenah Al-Qattan - Grants and Capacities Support Unit	**151,676**	-
Restricted contribution from Leenah Al-Qattan - Public Programme	**-**	*234,687*
Unrestricted contribution from Omar Al-Qattan - The Orange Tree Trust		*25,000*
Restricted contribution from Najwa Al-Qattan - Support Cultural Artists	**74,441**	-
Restricted contribution from Najwa Al-Qattan - Public Programme	**227,514**	-
Venue hire for Layth Al-Qattan	**210**	-
	1,003,841	*3,869,101*

29. Post balance sheet events

After the year end, during the first 4 months of the 2026, a total of £824,296 was liquidated from the AMQF investment portfolio with EAB.

30. Funds held as custodian

During the year, the Foundation received a significant collection of artworks, archives, and related materials associated with the artistic legacy of the late Mona Saudi, donated to the Foundation in accordance with the wishes of her daughter, Dia Batal. The collection includes sculptures, drawings, paintings, sketches, sketchbooks, letters, and other paper-based archival materials (Works/Collection). The collection was transferred to the Foundation primarily for cataloguing and safeguarding pending the establishment of Mona Saudi Foundation (MSF) as a UK Charity for purposes of celebrating, promoting, showcasing, and making the Collection open for public benefit. The Trustees currently act as custodians of the collection pending the establishment of the MSF for the long-term preservation and management of the collection. The process of establishing the MSF has already commenced through the Foundation's legal advisors. Accordingly, management has considered the substance of the arrangement and the guidance under the Charities SORP relating to custodian trustee arrangements and heritage/cultural assets and confirms that the Foundation is holding the collection in a custodial capacity, rather than as the beneficial owner, consistent with SORP guidance on custodian assets. The Trustees also consider that the temporary holding, safeguarding, and preservation of the collection fall within the Foundation's charitable objects relating to the support and promotion of arts, culture, and cultural heritage for public benefit. Since the Foundation's interest is solely as custodian trustee with no beneficial interest the value of the collection is not recorded in the Foundation's balance sheet.

The collection is securely stored under the Foundation's custody and supervision at Constantine's Art Storage Facilities outside London and is maintained separately from the Foundation's own assets in order to preserve the clear segregation between the Mona Saudi Collection and the Foundation's operational and charitable assets. All items are covered under the Foundation's insurance policy. The collection is expected to remain in storage until the MSF is established and the Works are transferred to it.

Based on the latest independent professional valuation conducted in October 2024 by Lawrie Shabibi Gallery, the value of the collection amounted to approximately £3,108,350. The Trustees are comfortable that this valuation appropriately reflects the fair value of the collection as of 31 December 2025.

Management notes that the cataloguing, identification, and assessment process for parts of the collection is still ongoing. Additional artworks and archival materials remain under review and documentation. Accordingly, any additional items identified and formally valued in future periods will be disclosed as appropriate once the cataloguing and valuation process has been completed and formally approved by the Trustees.