

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

England & Wales · Charity number 1073015

Details

Status Registered

Legal form Charitable company

Company number [03566646](#)

Registered 1998-12-17

Register [View on the Charity Commission register](#)

Contact

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Activities

Objects: TO ADVANCE PUBLIC EDUCATION THROUGH PROMOTING RESEARCH IN THE HUMANITIES, SOCIAL SCIENCES AND RELATED SUBJECTS IN CONNECTION WITH CYPRUS, ISRAEL, JORDAN, LEBANON, PALESTINE, SYRIA AND ADJACENT TERRITORIES.

Activities: The Company is established as a Learned Society to advance public education through promoting research in the humanities, social sciences and related subjects in the countries of the Levant, and the dissemination of the useful results of such research.

Classification

- **How:** Makes Grants To Individuals, Provides Buildings/facilities/open Space, Sponsors Or Undertakes Research
- **What:** Arts/culture/heritage/science, Environment/conservation/heritage
- **Who:** Other Defined Groups

Geography

- **Area of benefit:** CYPRUS, ISRAEL, JORDAN, LEBANON, PALESTINE, SYRIA AND ADJACENT TERRITORIES.
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£766,401	£815,587	£479,584	14
2024-03-31	£891,024	£856,816	£501,099	16
2023-03-31	£849,806	£961,576	£418,087	18
2022-03-31	£836,850	£911,401	£529,857	13
2021-03-31	£895,407	£895,116	£604,408	14

Trustees

Name	Role	Appointed
John Shakeshaft	Chair	2020-12-16
Dr Carmen Ting		2025-12-12
Dr Kamal Badreshany		2025-12-12
Dr Noam Leschem		2024-11-29
Dr Robert Bewley		2025-12-12
Graham Philip		2023-12-13
Ivan Kotev		2025-12-12
Kate Seabrook		2025-12-12
Professor Louise Anne Martin		2024-11-29
Professor Simon Paul Mabon		2024-11-29
Sean Michael Hird		2022-12-14
Timothy Alexander Insoll		2023-12-13
Tom Thomson		2019-12-11

Accounts



Council for British Research in the Levant

(Registered Charity Number 1073015)
(Company Registration Number 3566646)

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Administration

Council for British Research in the Levant

Registered Charity Number 1073015
Registered Company Number 3566646

Registered Office: The British Academy
10 Carlton House Terrace
London SW1Y 5AH

Website: www.cbri.ac.uk

President – Professor Dawn Chatty

Trustees

John Shakeshaft	Chairperson; Acting Treasurer; Chair of the Finance, Governance and Risk sub-committee
Tom Thomson	Honorary Secretary
Professor Graham Philip	Trustee; Honorary Chair of Publications sub-committee (till October 2024); Chair of the HR sub-committee
Professor Tim Insoll	Trustee
Dr Sean Hird	Trustee
Rev Canon David Longe	Trustee
Prof Louise Martin	Trustee (elected July 2024)
Prof Simon Mabon	Trustee (elected November 2024)
Dr Noam Leshem	Trustee (elected November 2024)

Resignations:

Dr Nadia Naser-Najjab	Trustee (resigned June 2024)
Dr Bahar Baser	Trustee (resigned June 2024)
Professor Andrew Arsan	Hon Research Chair (resigned June 2024)
Dr Yafa El Masri	Trustee (elected November 2024, resigned July 2025)

The trustees act as directors for the purposes of company law.

Non-voting Trustees

Dr Carmen Ting	Non-voting Trustee Observer (December 2024)
Dr Robert Bewley	Trustee (retired November 2024); continuing as a non-voting Trustee Observer)
Dr Kamal Badreshany	Trustee (retired November 2024); continuing as a non-voting Trustee Observer, Honorary Chair of the Research sub-committee (elected December 2024)

Principal Bankers

Royal Bank of Scotland Plc
London Drummonds Branch
49 Charing Cross Road
London, SW1A 2DX

Auditors

Seymour Taylor Ltd
First Floor North, 40 Oxford Road
High Wycombe
Bucks
HP11 2EE

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TRUSTEES' REPORT

Objectives and Activities for the Public Benefit

CBRL advances public education through the promotion, support, conduct and dissemination of scholarly research in the humanities, social sciences and cognate disciplines in the Levant. The trustees have taken due account of the Charity Commission's guidance on public benefit in reviewing CBRL's achievements and plans. Current and recent awards are published on the website together with forthcoming and past events, projects, collaborations, news items, blogs and podcasts.

The trustees draw attention to the membership and interested users' services detailed on www.cbri.ac.uk: provision of library services, meeting and research space, and access to reference collections, archives, grants and scholarships, public lectures, academic workshops, and other related events. The CBRL Library, with branches in its institutes in Amman and Jerusalem, and a unified catalogue, is a focal resource for researchers and the broader public.

CBRL is dedicated to the long-term goal of offering open access to publications, recognising the continuous challenges related to cost and sustainability. CBRL's journal publications have open access policies, though the publication of papers largely relies on authors arranging the necessary funding. From January 2024, arrangements have been made with CBRL's journal publishers to publish four open access articles for selected authors annually. CBRL continues to make more of its back catalogue available as open access online via the JSTOR platform; where possible, new archaeological volumes will be placed directly online as open access. In 2022, CBRL embarked on an ambitious long-term initiative to make its archival materials available via an open access archival repository, and this work is ongoing. The digital accessibility of archives and collections will enhance our significance, value and position amongst scholars and our broader communities.

Achievements and Performance

CBRL fulfils its objectives through a programme of conducting, sponsoring and facilitating relevant research and the dissemination of its own publications (Levant, Contemporary Levant, and monographs), supporting publication in other outlets, and by organising academic meetings, public lectures and webinars individually and in partnership. The website is CBRL's primary digital platform updated regularly with new content, supported by the wide dissemination of our monthly newsletter.

The year 2024-25 has been a period of significant challenge for CBRL and all organisations working on and in the Levant. Our activities continued to be impacted by the Hamas led attack of October 7, 2023, the Israeli military response and the continuing war, in addition to violent conflict elsewhere in the region. Conducting research in the Levant, CBRL is profoundly concerned with the political, ethical and moral concerns raised by the nature of the military conflict, deep social upheaval and regionally expressed geopolitical uncertainty; 'CBRL strives to be equitable with its partners, associates and affiliates in the continued and open conduct of a learned society for the Levant in Amman and Jerusalem. Ensuring the safety, security, and well-being of staff, researchers, and all CBRL users has been paramount throughout this period. The difficulty of travel in certain areas of the region has affected some research plans. Many associates of CBRL have been deeply affected by ongoing events, including the loss of friends, family members, and property. CBRL's commitment to its charitable objectives remains firm and continues to promote how research may foster understanding for the common good. The 2024/25 CBRL open grant call was successfully run and received high quality applications; CBRL led, collaborated with and supported excellent academic research; organised and participated in a varied programme of activities and events online and in person; archival activities grew. After October 2023, CBRL's Kenyon Institute closed to outside

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visitors. CBRL’s Amman Institute remains open with visitor numbers picking up slowly but steadily following the turmoil of the October 2023 attacks.

CBRL continued to develop the accessibility of its archives through digitisation, including work on the British Library Endangered Archives Programme grant; and working collaboratively with fellow British International Research Institutes (BIRI) funded via The British Academy. CBRL has also continued to upgrade its structures, policies and practices.

CBRL's journal Editors-in-Chief continue their excellent management of the production of high-quality volumes of its publications, *Levant* and *Contemporary Levant*. A new publishing agreement with Taylor & Francis has been signed, running from 2024 to 2028, recognising the opportunities and challenges of open access publishing. Regarding monographs, work continues to produce new research volumes. Publications by CBRL staff, trustees, fellows, and sponsored researchers, past and present, are varied and represent CBRL's wide-ranging support for disciplines in the humanities and social sciences, and related fields.

Grantees and prize-winners

CBRL gave 11 awards in 2024/25 including 7 project grants, 2 postdoctoral travel grants, 1 postgraduate research support grant and 1 CBRL Andrea Zerbini Award.

CBRL’s core funding, received via the British Academy, funds research-related grants. Monies from membership fees, donations, and unrestricted income can be used for travel and research support grants. The CBRL Andrea Zerbini Awards is a scheme offering travel grants to UK and EU registered PhD students to travel to the Levant for fieldwork, funded by the Andrea Zerbini Foundation and administered by CBRL. Grant amounts and subject matters are detailed in Note 3 of the financial statements. The grant application process is competitive, and assessment is via committee.

CBRL awarded a joint prize for the Undergrad Dissertation in Levantine Archaeology or History studies. No submissions were received for Masters Dissertation Prize or the Undergraduate dissertation prize on Contemporary Levantine studies.

Dissertation prize winners receive a cash prize and CBRL membership for one year, including an online subscription to one of CBRL's journals.

CBRL Undergraduate Dissertation Prize for Levantine Studies Joint Prize 2024:

Ellen Baxter (joint winner), UCL	Plastered and Cranially Modified Skulls: The Development and connection of Post-Mortem Treatments in the Neolithic Near East
Joseph Santhouse (joint winner), University of Cambridge	Jewish Divination in Medieval Egypt and Syria-Palestine, c950 -c1250

Publications

We disseminate a wide range of research through our journals, *Levant* and *Contemporary Levant*, published online and in print in partnership with Taylor & Francis (T&F). CBRL signed a new publishing agreement with T&F to cover 2024-2028. CBRL continues to work with T&F to increase the number of articles offered as open access, and the new agreement offers free open access to four articles per year to chosen authors.

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Levant continues to be ranked in the top quartile of all archaeological and historical journals worldwide. *Contemporary Levant*, CBRL's newer journal, continues to develop as a leading area studies journal for the Middle East. Dr Caroline Middleton is Editor-in-Chief of *Levant*, and Dr Sarah Irving (Staffordshire University) is Editor-in-Chief of *Contemporary Levant*, both supported by their respective editorial boards.

In 2024, 3 issues of volume 56 were published: issue 56(1), including 7 articles, 3 of which are open access; issue 56(2), including 7 articles, 5 of which are open access, and 2 short reports, one of which is open access; 56(3), including 8 articles, 6 of which are open access, and 2 book reviews.

In 2024, articles in the journal were viewed/downloaded by users of Taylor & Francis Online 46,000 times, rounded to the nearest thousand.

Other citation metrics are:

- **0.5 (2023)** Impact Factor
- **1.2 (2023)** 5 year IF
- **2.0 (2023)** CiteScore (Scopus)
- **Q1** CiteScore Best Quartile
- **0.636 (2023)** SNIP
- **0.391 (2023)** SJR

Best article prizes were again offered in the summer of 2024:

Alex Wasse	<i>Best Paper:</i> Not a place for respectable people, but the ends of the earth converge there: insights from Wisad Pools into the nature and context of Jordan's Black Desert Neolithic
Giulia Muti	<i>Early Career Best Paper:</i> Discoid loom weights on Cyprus: new insights into textile tools and practical knowledge from the Aegean.

In 2024, 2 issues of *Contemporary Levant* were published: 9(1), 2024 marked the 9th year of the publication of *Contemporary Levant*. Issue 1 included 4 articles, 2 of which were open access, and 5 book reviews. Issue 2 was a Special Issue titled *Ordinary Ottomans: Post-World War I Settlements and Experiences of the End of Empire*, which included an introduction and 8 articles, 7 of which were open access.

In 2024, articles in the journal were viewed/downloaded by users of Taylor & Francis Online 21,000 times, rounded to the nearest thousand. The citation metrics for *Contemporary Levant* are:

- 0.9 (2023) CiteScore (Scopus) (1.0 in 2022)
- Q1 CiteScore Best Quartile
- 1.097 (2023) SNIP (1.490 in 2022)
- 0.158 (2023) SJR (0.224 in 2022)

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Caroline Middleton serves as CBRL Monographs Editor in addition to Editor-in-Chief of Levant. She continued to work on preparing new monographs, notably the publications of excavations at Iktanu, Jordan, by Kay Prag, which was launched at the University of Oxford on 3rd February 2025, and to support uploading additional past monographs as open access on the JSTOR platform. She also helped organise a two-day hybrid workshop in collaboration with the University of Leicester in March 2025 titled *Global Levant in the Middle Ages*, which will lead to a special edition of Levant.

Publications detailing CBRL-supported research and activity (including current and former staff and fellows) include 9 newsletters published monthly between July 2024 and March 2025; the publication of the digital version of *Ottoman Jerusalem: The Living City 1517-1917* (Vol. 1 & II)

Edited by Sylvia Auld and Robert Hillenbrand, *Architectural Survey* by Yusuf Natsheh (Copyright Date: 2000; Funded by the Al Tajir Trust; and the online open access publication of *Excavations at Iktanu in the South Jordan Valley, Jordan* by Kay Prag.

The following were produced by CBRL staff:

- Almasri, S. A Tale of Two Refugee (Jobs) Compacts: The politics of labor inclusion and refugee integration in Ethiopia and Jordan. Article submitted to the journal *Migration Studies*.
- Almasri, S. Maintaining the right to deport: The limits of refugee local integration in Jordan and Turkey. Article submitted to the *Journal of Refugee Studies*.
- Mubaideen, S. Revisiting Colonial Influences on the Management and Protection of Jordan's Heritage. Research blog.

The following blogs were produced by CBRL-funded researchers:

- Eleri Connick, British doctoral candidate at the University of Amsterdam in the School for Cultural Analysis: *Creating Material Witnesses of Palestinian Exile, can we add the future to the map?*
- Dr Chris Sandal-Wilson, Lecturer in Medical History, Department of Archaeology & History, University of Exeter: *Psychiatry, international humanitarianism, and the Palestinian Nakba of 1948*
- Gal Kramarski, PhD candidate, Department of Social Anthropology, University of Cambridge: *Socio-economic development under Occupation, a paradox?*
- Tareq Awwad, independent researcher (now PhD candidate, University of Glasgow): *Factors Shaping Syrians' Relationships with Archaeological Sites in the last 50 years: Perceptions of Syrian Displaced Voices in Lebanon and Jordan*
- Andrea Villani, PhD student at the University of the Balearic Islands (UIB): *Life and Abandonment in 20th Century Cyprus: An Ongoing Project*
- Professor Rachel Mairs, Professor of Classics and Middle Eastern Studies at the University of Reading: *Exploring Jerusalem's history of the dragoman*

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- Professor Bahar Baser, Professor in Political Science and International Relations at the School of Government and International Affairs, Durham University, UK: Bridging Identities: The Cultural Odyssey of Kurdistan Jews
- Dr Mehroosh Tak, Senior Lecturer in Agribusiness at The Royal Veterinary College, University of London: De-developing Food Systems Under Occupation
- Dr Melissa Gatter, Lecturer in International Development (Anthropology) at the University of Sussex: How time reveals hidden power in the refugee camp

Events and Outreach

In total, 14 lectures/webinars, 1 conference, 11 workshops, 7 training activities, and 21 outreach activities took place in 2024/25. These activities were delivered in various formats, including in-person, online, and hybrid modes.

The lectures, conferences, workshops, trainings, and outreach activities were:

Lectures:

Online Lectures:

The Badia Lecture Series: *Humans, birds and avian migrations in prehistory: Evidence from zooarchaeological analysis of Eastern Jordanian faunal assemblages* by Dr Lisa Yeomans. 02 May 2024.

Cyprus Lecture Series in partnership with the Cyprus Institute (First Lecture): *Integrating Zooarchaeological, Historical and Genomic data to explore potentials for conserving the indigenous cattle breed of Cyprus*, by Dr Anna Spyrou. 27 November 2024.

Cyprus Lecture Series in partnership with the Cyprus Institute (Second Lecture): *Historical neighbourhoods and heritage sites as drivers of change for resilient futures: learning from the divided city of Nicosia, Cyprus*, by Dr Georgios Artopoulos. 04 December 2024.

Cyprus Lecture Series in partnership with the Cyprus Institute (Third Lecture): *Hellenistic to Islamic glass in the Levant – 1,500 years of constant development*, by Professor Thilo Rehren. 29 January 2025.

Cyprus Lecture Series in partnership with the Cyprus Institute (Fourth Lecture): *Dendroarchaeology and Monastic Heritage: Unearthing the Past at Sourp Magar of the Kyrenia Range, Cyprus*, by Mehmetcan Soyluoglu, and Dr. Nikolas Bakirtzis. 05 February 2025.

Problems and limitations in Western legacy media's coverage of Israel's violent war against Gaza, online lecture by Prof. Dina Matar, facilitated by CBRL Trustee Tom Thompson. 11 February 2025.

In-person Lectures:

Shatha Mubaideen participated in the World Heritage Day and International Museum Day celebration at the Faculty of Archaeology and Tourism, University of Jordan. She delivered a lecture on *the use of modern technologies in documenting cultural heritage: The MaDiH Project*, as a case study. 23 April 2024.

Hybrid Lectures:

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The Badia Lecture Series: *Road of the Rising Sun? Insights from Wisad Pools into the context of Jordan's Desert Neolithic* by Alexandre Wasse. 15 May 2024.

The Badia Lecture Series: *Writings of the Badia: Biography of the Bedouins* by Prof. Omar al Ghul. 12 June 2024.

The Badia Lecture Series: *Neolithic hunter-herder-trappers of Jordan's north-eastern Badia: Zooarchaeological contributions* by Prof. Louise Martin. 26 June 2024.

The Badia Lecture Series: *Colonial-Industrial Heritage in Jordan: The Case of the As-Safawi H5 Pumping Station* by Shatha Mubaideen. 17 July 2024.

The Badia Lecture Series: *Photographic Explorations of the Badia* by Bashar Tabbah. 7 August 2024.

The Politics of Street Signs in Old Jerusalem, by Professor Yasir Suleiman, University of Cambridge. 22 January 2025.

Cyprus Lecture Series in partnership with the Cyprus Institute (Fifth Lecture): *From Ancient Fields to Modern Plates: The Culinary Heritage of Cyprus and the Mediterranean Diet*, by Dr. Evi Margaritis. 26 February 2025.

Conferences:

The Heritage and Archaeology Diwan #8, under the theme 'Gateway to the Future, New Methods in Archaeology' at the Hashemite University, organised in cooperation with the Hashemite University, the IFPO, GPIA, and ACOR. 28-29 July 2024.

Workshops:

Online Workshops:

Records Management and Digital Governance by CBRL London Office team. 29 May 2024.

Desert Disorders: Borders Workshop, facilitated by Prof. Farhana Ibrahim from the Indian Institute of Technology, Delhi, India. 08 October 2024.

In-person Workshops:

Prof. Jason Hart and Dr Katharina Lenner (The University of Bath) Humanitarian Response in Jordan. 30 April 2024.

Rudaina Almomani participated in a workshop organized by the Abdul Hameed Shoman Foundation under the title "*The Library as an Engine of Change: Arab Libraries as a Model*". 13 May 2024.

Researchers for *Reconfiguring Heritage: Present engagements with communities' pasts for resilient futures Project Recruitment Workshop*, a UK Research and Innovation (UKRI) project hosted by the Institute of Development Studies (IDS) and in collaboration with the Council for British Research in the Levant (CBRL) in Jordan, Ettijahat: Independent Culture in Syria, and the University of Duhok in Northern Iraq and KRI. 17 September 2024.

Surfacing Zarqa: heritage, space and youth in Jordan's industrial heartland. A part of the British Academy ODA International Interdisciplinary Research Projects Programme 2024, led by Manchester Metropolitan University (MMU) with other local partners. 02 October 2024.

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Reconfiguring Heritage: Present Engagements with Communities' Pasts for Resilient Futures Project Inception Workshop. Partners: IDS, CBRL, University of Duhok in Northern Iraq and KRI (UoD), and Ettijahat. 25-28 November 2024.

Hybrid Workshops:

Dr Fatma Marii, CBRL Deputy Director, coordinated a workshop titled *From Past to Present: Recycling and Reusing Materials in Antiquity and Today* at CBRL Amman Institute. 18 February 2025.

Dr Shaddin Almasri, CBRL Research Fellow, coordinated a workshop titled *"Return" in Lieu of Durable Solutions for Syrian Refugees in Jordan* at CBRL Amman Institute. 25 February 2025.

Global Levant during the Middle Ages Workshop at the University of Leicester, facilitated by Jane Humphris and Caroline Middleton. 27 - 28 March 2025.

Training Activities:

Online Training Activities:

Rudaina Almomani participates in online training with the ICCROM on *Our Collections Matter Field Projects 2024*. 15 May 2024.

Alice Lubbock, Rudaina Momani, Eman Shahin, Shatha Mubaideen, and Bara'ah Alshorman attended online training sessions delivered by the Archaeology Data Service (ADS) on *digital preservation and data management* along fellow BIRI staff members. 03 October - 07 November 2024.

Shatha Mubaideen was enrolled in an online Training Course on *Structural Conservation of Built Heritage* by ICCROM-Athar. 19 October - 09 November 2024.

In-person Training Activities:

Zooarchaeology Training at CBRL Amman Environmental and Archaeological Lab by Prof. Louise Martin, a Professor of Zooarchaeology at the Institute of Archaeology from University College London. 25 June 2024.

Hands-on Training for Heritage Documentation Training Project 2024-2025, funded by the Commonwealth Heritage Forum. 20 participants from Jordan, Palestine and Syria. 15 - 26 September 2024.

Eman Shahin, CBRL Archivist, attended a training with Royal Hashemite Documentation Centre in Amman on *Modern Approaches to Organizing, Archiving, and Securing Paper and Digital Documents* at the King Hussein Cultural Centre. 12 - 16 January 2025.

The Libraries and Archives team, Rudaina Almomani, Eman Shahin, Alice Lubbock, and Qasem Abu Harb developed processes for preserving digital archival files, a training provided by Alice Lubbock at CBRL Amman Institute. 17 - 20 February 2025.

Outreach Activities:

Online Outreach Activities:

Successful application to the British Academy under the *International Writing Workshops 2024 Programme* in cooperation with the Royal Institute of Interfaith Studies (RIIFS), 2 years grant, a total of £28,053. 19 March 2025.

In-person Outreach Activities:

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CBRL Amman Director and team visited HE Dr Mohamed Adwan, the Head of the Amman & Gulf Centre for Strategic Studies to discuss potential collaboration opportunities. 17 April 2024.

Qasem Abu Harb visited the CBRL Amman Institute to support and assess the archive digitisation work and progress with the archive team. 1 - 8 May 2024.

Ghaleb Masoud, Chief Librarian of the Shoman Public Library, visited CBRL Amman and met the Director and the team to discuss potential collaboration opportunities with the library, arranged in cooperation with Qasem Abu Harb. 5 May 2024.

Rudaina al Momani and Shatha Mubaideen represented CBRL Amman at an Open Day event held at Jordan University. They introduced the students to CBRL Amman's facilities and encouraged them to visit and engage with the centre's resources and opportunities. 6 May 2024.

Prof. Mohammad Al-Adwan, Director of the Amman & Gulf Centre for Strategic Studies, visited the CBRL Amman team, arranged in cooperation with Qasem Abu Harb. 7 May 2024.

Prof. Rabhi Aliyan, a professor of Library and Information Science at the College of Educational Sciences, visited CBRL Amman and met with the team, arranged in cooperation with Qasem Abu Harb. 8 May 2024.

A joint event between ICOMOS-Jordan and ICOMOS-Egypt was held at CBRL Amman under the patronage of HRH Princess Dana Firas to celebrate IDMS2024 under the theme, *Disasters and Conflicts through the Lens of the Venice Charter*. 12 May 2024.

CBRL Amman Library visited Yarmouk University Library and donated a collection of duplicate books to their library. 5 June 2024.

The British Ambassador to the Hashemite Kingdom of Jordan, Philip Hall OBE, visited CBRL Amman and met the team. 10 June 2024.

CBRL Amman Director and team visited HRH Princess Dana Firas, PNT Jordan to discuss an opportunity for collaboration with the Egypt Exploration Society (EES) who are leading a two-year project with the British International Research Institutes working in Africa, plus CBRL, and colleagues at the Alexandria Research Centre for Adaptation to Climate Change, Alexandria University (ARCA). 2 July 2024.

The Country Director Jordan & Levant Cluster Lead of the British Council visited CBRL Amman Institute. 31 July 2024.

Dr Ribhi Aliyan and Dr Emad Abu Eid, arranged by Qasem Abu Harb, to discuss potential collaboration opportunities with CBRL Amman Library. 5 August 2024.

The visit of the British Ambassador to the Hashemite Kingdom of Jordan, Philip Hall OBE, and British Council Director Alex Lambert to CBRL Amman. 22 September 2024.

Robert Bewley, Firas Bqa'in, and Bashar Tabaa conducted flights for the *Aerial Photographic Archive for Archaeology in the Middle East (APAAME)* project. 15-19 December 2024.

Rudaina Almomani participated in an alumni event at the Queen Rania Faculty of Tourism and Heritage at Hashemite University. 17 December 2024.

Dr Jane Humphris, CBRL director, and Firas Bqa'in visited the HRH Prince El-Hassan bin Talal. 27 January 2025.

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Kick-off meeting for Diwan 9 with ACOR, IFPO, GPIA, and CBRL representatives at CBRL Amman Institute, with a short tour around the premises. 28 January 2025.

Dr Jane Humphris, Dr Fatma Marii, and Firas Bqa'in visited the Department of Antiquities. 30 January 2025.

Shatha Mubaideen and Bara'ah Alshorman visited AMALA, an educational institution that delivers educational programmes to refugee communities. CBRL discussed with AMALA possible collaboration opportunities. 30 January 2025.

Hybrid Outreach Activities:

"Excavations at Iktanu in the South Jordan Valley, Jordan" by Kay Prag Book Launch Event in collaboration with Wolfson College, University of Oxford. 03 February 2025.

CBRL offices/institutes, archives, and libraries

The Amman Institute entered its third year at its new location and offices in Jabal Al-Luweibdeh, with steadily increasing numbers of visitors and activities during 2024/25. The new facilities offer comfortable and accessible spaces for staff, visiting researchers and members of the public for study, work, events and networking. After October 7, 2023, Jerusalem staff worked diligently to safeguard the premises, library and archives.

CBRL's strategic priority on mapping and digitising archives and improving library provision started in 2022 and continued to expand in 2023/24 and in 2024/25. The successful completion of a major British Library Endangered Archives Programme (EAP) grant entitled 'Understanding Mandate Palestine through the Publications and Archive of the British School of Archaeology in Jerusalem' was a significant boost. The grant ran for one year, from August 2023 to the end of July 2024, to create high-quality digital archival copies of 99 rare books dating between 1619-1950 and archival materials dating 1919-1950 consisting of around 33,000 pages from the holdings at the Kenyon and Amman Institutes altogether. Additional staff were recruited for the project, and new digitisation equipment was purchased for the Jerusalem and Amman institutes. All staff received training from experienced Jerusalem archivist and co-project lead Qasem Abu Harb. In 2024/25, the joint BIRI Digital Archive project continued, to link the archival work of the BIRI together and support shared outreach and engagement through shared histories.

Facilitation, partnership and representation

CBRL has an essential role in providing advice and facilitation, as well as representation of the organisation and the region. Team members actively support CBRL-sponsored and all visiting researchers; and work collaboratively with universities, government, non-governmental and community-based organisations. In 2024/25, CBRL collaborated with 14 new UK-based organisations and 19 new organisations based outside the UK.

Significant projects facilitated by or in partnership with CBRL in 2024/25 include those for the 28th year of the long-running Aerial Archaeology of Jordan Project with the Jordanian Royal Air Force. CBRL was awarded a grant from The Commonwealth Heritage Forum (CHF), an organisation dedicated to the conservation of built heritage, titled Hands-on Training on the Documentation of Jordan's Twentieth Century Architectural Heritage. The project exemplifies successful collaborations with the funder, the local partners including the Jordan Engineers Association Heritage Committee, ICOMOS-Jordan and the Jordan Museum, and regional partners. Successful applicants from Jordan, Palestine and Syria attending intensive training over two weeks from September 15th to 26th, 2024.

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The programme integrated theoretical knowledge with practical experience through site study tours and on-site training at significant heritage sites in Amman, Jerash, As-Salt, and Madaba.

CBRL also began a new partnership with the University of Sussex for a project titled, Reconfiguring Heritage: Present engagements with communities' pasts for resilient futures Project.

This major new partnership of four years in the first instance, is funded via a UKRI Future Leaders Fellowship. The project, which started in June 2024, is in collaboration with CBRL, Ettijahat – Independent Culture in Syria, and the University of Duhok in the Kurdistan region of Northern Iraq. It seeks to investigate how young people engage with heritage in their daily lives and examines the potential to foster peace and trust through collaborative, non-hierarchical research.

The CBRL Amman Institute continues to be highly grateful for the support received for its work in Jordan from Prince Hassan bin Talal, our patron, and by Princess Sumaya bint El Hassan, President of Jordan's Royal Scientific Society.

Staff

CBRL employs staff in three locations: in London, Amman and Jerusalem.

Plans

The Trustees and Directors of the Institutes produced a revised Business plan and Research Strategy designed to refresh and renew its mission of supporting and disseminating research on the Levant on a sustainable basis for the common good. The new strategy recognises the changing environment in funding sources, researchers' needs and priorities, and the relevance of our activities to the countries of the Levant. Regional conflict continued to present challenges in advancing CBRL's strategic goals in 2024/25.

CBRL's revised Research Strategy which underpins the Business Plan, is structured around 12 core priorities:

- Regularly review our Research Themes and highlight flagship projects funded/supported by CBRL linked to each theme.
- Provide Research Grants to support research associated with our Research Themes.
- Communicate about research activity funded and supported by CBRL.
- Engage new audiences by branching out into non-traditional subjects.
- Develop a strategic annual programme of high impact engagement activities.
- Offer valuable research infrastructure and support to researchers.
- Maintain and update our reference library collections.
- Continue to invest in our physical and digital archives to ensure collections are securely and professionally catalogued and stored and uploaded to our open access repository.
- Publish high-impact, peer reviewed research in our journals and monograph series.
- Seek new and develop existing partnerships in the UK, the Levant, and beyond to foster an environment of academic collaboration and mutual benefit.
- Develop programmes of capacity building and training focused on the expertise of CBRL.
- Apply for funding for innovative research, capacity building, and research support.

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Our activities to support these objectives include:

- Reviewing and modernising our governance structure;
- Raising funds for new projects, fellowships, to offer opportunities to postgraduate students and to support our work in the UK and the region;
- Investing in our libraries and the accessibility of our archives and research resources, physical and digital;
- Formalising strategic partnerships with UK and regional HEIs and organisations sharing our mission and vision;
- Building on opportunities presented by the renovation of the Kenyon Institute premises and move of the Amman Institute to attract new and returnee users by providing excellent research and networking spaces;
- Building on enhanced opportunities for digital engagement and outreach, including improving measurements to evaluate impact;
- Continuing to upgrade HR structures and practices;
- Designing and developing a comprehensive fundraising strategy; and
- Increasing collaboration with fellow British International Research Institutes (BIRI)

CBRL continues to foster research according to the following themes:

- Heritage - 'Understanding the past...and its present impacts'
- States, societies and cultures of the Levant
- Cities and urbanisation
- Refugees, migration, displacement, and diasporas
- Challenges of sustainability and resilience

Grants Policy

Grant opportunities for research project grants are available for early career and established researchers based in a UK HE institution to undertake a research project (up to £10,000): residential fellowships are available for early career and established researchers, based in a UK HE institution or within 10 years of obtaining a PhD at a UK university if based in one of the countries within CBRL's remit to undertake a period of research (typically three months) at the CBRL's institute in Amman (up to £4,000) (*CBRL could only consider travel to areas deemed safe by the FCDO so residential fellowships were only available in Amman*); travel grants are available for doctoral students registered at a UK HEI or postdoctoral members of staff at a UK HEI to undertake travel in the Levant (up to £1,200); and research support grants are available for researchers based in one of the countries within CBRL's remit for graduate students registered at a university in the Levant to undertake project research (up to £1,200). The travel grants available to PhD researchers and

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

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research support grants to researchers from the region are funded by members, donors and our reserves, as the specific terms do not allow us to support PhD work from our BA grant. The CBRL Andrea Zerbini Awards, launched in 2023/24, offer two grants of up to £4,000 each to support UK and EU PhD researchers.

CBRL grant and award opportunities are advertised in academic and research institutions and online (CBRL website, social media channels and newsletter). Applications are reviewed on their academic merit through a stringent peer review process by appropriate experts, including those not associated with CBRL. The CBRL Research sub-committee makes the final selection. Applications are only reviewed on academic merit and do not consider the ethnicity, gender, age, disability, sexual orientation, religion, and personal financial circumstances of the applicant. Projects are funded and monitored annually.

Fundraising Policy

We receive most of our funds through restricted (project) or unrestricted (general) grant support from institutional funders, primarily a grant-in-aid via The British Academy, along with some charitable trusts and foundations and grant income for academic projects. We use our membership fees and raise donations from our members to provide research opportunities, such as travel grants for UK postgraduates and scholars from the Levant. We raise funds from institutional donors for major projects, fellowships and conference sponsorship.

CBRL does not employ third-party fundraisers or raise funds from the general public. All our staff follow the Code of Fundraising Practice outlined by the UK's Fundraising Regulator. During the year, there have been no complaints about fundraising.

Financial Review

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the governing document, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (the 'Charities SORP').

The British Academy grant covered the year to 31 March 2025 and is divided between a core, or main, grant and the Business Development Fund (BDF) which is intended to develop CBRL's long-term financial sustainability and is subject to separate annual bids to The British Academy. The main BA grant for 2024/25 was £545,513 (main grant) and £61,265 (BDF grant). The two grants made up 75% of the total funds received (2023/24: 85%). CBRL continues to develop initiatives to raise an increasing proportion of its funds from alternative sources and to seek to raise its free reserves to make it both less dependent on a single funding source and more resilient to swings in forward planning.

We also received our regular contributions to unrestricted income from membership, publishing royalties and editing contributions and bank interest, total £68,869.

The overall result for the year is a deficit in the general fund of £77,674 leaving unrestricted reserves of £311,122. Restricted reserves had a net movement of £28,488 leaving restricted reserves of £168,462.

Our ongoing financial planning strategy is to minimise risk through matching our permanent cost base to the core grant, while growing our activities on the basis of income generation from other

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sources including involvement as principal or partner in other grant-funded initiatives and fundraising for specific purposes such as major projects, fellowships and conference sponsorship.

Reserves Policy

Charity Commission guidance defines free reserves as income which becomes available to the charity and is to be expended at the trustees' discretion in furtherance of any of the charity's objects, but is not yet spent, committed or designated'.

The trustees have examined the needs and challenges faced by the Charity in both the short and medium term, along with relevant financial forecasts, and have formulated a policy to meet those needs.

The existing free reserve policy set by the trustees is a level where at least the equivalent of four months of normal expenditure is maintained, recognising that some of the potential risks to our operation may cause a significant loss of local income streams. Based on expenditure that is planned for 2024/25, this policy would require free reserves in the order of £200,000. CBRL has current free reserves of £266,612 at 31 March 2025.

At the balance sheet date, free reserves comprised the following:

	31 Mar 2025
	£
Total funds per Balance Sheet	479,584
Deduct:	
Restricted Funds (Note 9)	168,462
Fixed Assets held for charity use (Note 5)	44,510
Free Reserves at 31 March 2025	266,612

The trustees will assess this policy on an ongoing basis.

Governance and Management

Constitution

The Council for British Research in the Levant ("CBRL") is a charity registered in England and Wales (Number 1073015). It is also a company registered under the Companies Act 2006 (Number 3566646). CBRL is governed by its Memorandum and Articles of Association supplemented by Byelaws.

Corporate Governance

Management of CBRL is vested in a Committee of Management, which consists of not fewer than five members elected by the CBRL membership in addition to those serving by virtue of their office. Honorary Officers elected at the AGM in 2024/2025 are the Chair, Honorary Treasurer, Honorary Secretary and Honorary Research Chair. Editors of CBRL's journals and monographs are no longer required to be trustees. All members of the Committee must be CBRL members. The Committee of Management is the CBRL's Board of Trustees, and its members (other than the President) are the trustees of the CBRL. Ordinary trustees serve for a maximum period of four consecutive years.

On election, trustees are given a copy of the Memorandum and Articles of Association, a copy of the Byelaws and CBRL procedural documentation. They are offered guidance on the role and

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responsibilities of trustees of registered charities. Trustees oversee management through quarterly meetings of the Board, scheduled meetings of the sub-committees, and where necessary, on an ad hoc basis via email, telephone or internal secure messaging, as appropriate. The AGM was held in November 2024.

The Committee of Management is supported by specialist sub-committees whose membership is supplemented by staff members and, where required, by additional external guest members.

- Finance and Governance: J Shakeshaft (Chair), T Thomson, and Sean Hird. In October 2024, the Board of Trustees approved a restructure of the Finance and Governance Committee as the following: Merge Finance & Governance subcommittee with the Development subcommittee; rename Finance & Governance subcommittee, the Finance, Governance & Risk subcommittee, and have the full Risk Register as a standing item on the subcommittee agenda.
- Research: Prof A Arsan (Chair from December 2023 until June 2024), Dr K Badreshany (Acting Chair from July 2024), Dr N Naser-Najjab (until June 2024), Dr B Baser, Prof T Insoll. Dr B Baser resigned as trustee in June 2024 but remained a guest member until March 2025. Dr S Irving (Contemporary Levant Editor-in-Chief, ex-officio), Dr C Middleton (Levant Editor-in-Chief, ex-officio) attend as guest members.
- Publications: Prof G Philip (Chair from December 2023), Dr S Irving (Contemporary Levant Editor-in-Chief, ex-officio), Dr C Middleton (Levant Editor-in-Chief, ex-officio), and external guest member and advisor Dr Jennie Bradbury. In October 2024, the Board of Trustees approved a restructure of the Publication Committee as the following: Merge Publications subcommittee with Research subcommittee and have Publications as a standing item on the Research subcommittee agenda.
- Human Resources: T Thomson (Chair until December 2023, continuing as a sub-committee member), Prof G Philip (Chair from April 2024), D Longe, K Owen (until December 2023).
- Development: J Shakeshaft (Acting Chair), Dr R Bewley, Dr S Hird, T Thomson. This committee was dormant during this period. In October 2024, the Board of Trustees approved a restructure of the Development Committee as the following: Merge Finance & Governance subcommittee with the Development subcommittee.

Each sub-committee has its own terms of reference, and their reports are standing agenda items for the Committee of Management. Owing to the increasing professionalisation of CBRL's operations, a review of CBRL's constitution, committee structures, honorary officers, trustee roles, and membership structure is ongoing. Ad-hoc appointments panels continued to be set up to appoint new members of staff and for trustee recruitment, as well as ad-hoc working groups for time-limited issues of strategic importance. In recent years these have been fundraising (now the development sub-committee) and library working groups.

The Committee of Management is responsible for considering and approving all the recommendations of its sub-committees, working with the CBRL director, developing the overall strategy and direction of the CBRL. CBRL continues to review and monitor its statement of principles, policies (codes of conduct and gift acceptance), and grant management.

Day-to-day management of the CBRL is delegated to the Director and ex-officio members of committees. Dr Carol Palmer, the CBRL Director and CBRL Amman Institute Director, directed operations at all locations up to the end of her employment in August 2024, when succeeded by Dr

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

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Jane Humphris. The director is an active researcher in addition to their administrative and operational responsibilities.

Remuneration policy

The governing principles of the Charity's draft remuneration policy are as follows:

- To ensure delivery of the Charity's objectives
- To attract and retain a motivated workforce with the skills and expertise necessary for organisational effectiveness
- That remuneration should be equitable and coherent across the organisation while recognising the particular complexities of employing staff in several countries
- To take account of the purposes, aims and values of the Charity
- To ensure that pay levels and pay increases are appropriate in the context of the interests of our beneficiaries.

Senior Executive Remuneration

CBRL considers the following principles in terms of the remuneration of its senior executives:

- To ensure that the Charity can access the types of skills, experiences and competencies that it needs in its senior staff, the specific scope of these roles in the Charity and the link to pay.
- The nature of the wider employment offer made to senior employees, where pay is one part of a package that includes personal and career development, personal fulfilment and association with the public benefit delivered. The Charity recognises that it is, on occasion, possible to attract senior executives at a discount to public sector or private sector market rates.

In line with the recommendations of the NCVO Inquiry into Executive Remuneration published in April 2014, the Charity has decided to disclose the remuneration of the Executive Team, which for 2024/25 comprised the CBRL director.

Remuneration for the year ended 31 March 2025 comprised salary and pension contributions. There are no other pecuniary benefits for senior or other staff at the Charity.

Risks

The Board has accepted the wider responsibilities in the revised 'Statement of Recommended Practice Accounting and Reporting by Charities' issued by the Charity Commission in October 2000 as updated by SORP 2015. The Finance and Governance sub-committee reviews management and financial procedures to ensure the identification of major risks to which the CBRL may be exposed and to ensure appropriate systems are in place to mitigate them. Responsibility for reviewing and updating the CBRL risk register is currently held by the Director and the Honorary Secretary, who is a member of the Committee of Management, the Finance, Governance and Risk sub-committee, and the HR sub-committee.

Risks to our activities arise from regional instability and the potential impact on the security of our Institutes, staff, and visiting researchers. CBRL cannot replicate the risk assessments undertaken within UK HEIs (Higher Education Institutions) nor accept responsibility for visiting researchers and students, but CBRL works to minimise risks to staff and visitors. Procedures have been updated to

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ensure that researchers visiting our two overseas Institutes have undertaken their own risk assessments.

The operation of our Institutes is reliant on relevant permissions from authorities in the territories in which they are situated, where CBRL maintains two institutes one each in Jerusalem and Amman. Foreign NGOs and learned societies are increasingly subject to enhanced scrutiny throughout the Middle East which causes frustration of the fulfilment of our educational purposes. CBRL mitigates these risks by demonstrating benefit to the local community and researchers (e.g. the institute libraries and through partnerships on research projects) and building strong relationships with all relevant local and international stakeholders.

The other material risk faced by CBRL is in respect to its reliance on core funding received via the British Academy. CBRL is continuing its efforts to reduce costs and raise additional funds.

Trustee Responsibilities in relation to the Financial Statements

The trustees (who are also directors of the Council for British Research in the Levant for the purposes of company law) are responsible for preparing the Trustees' 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 which give a true and fair view of the state of the affairs of the charitable company and of 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 the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any material departures which are explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

None of the trustees had any beneficial interest in any contract to which the company was party during the year.

Each of the trustees has confirmed that so far as he/she is aware, there is no relevant audit information of which the company's auditors are unaware, and that he/she has taken all the steps that he ought to have taken as a trustee in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This report also represents the directors' report as required by company law.

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

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These financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard 102.

Signed on behalf of the Council by:



Trustee: John Shakeshaft (Chair)



Trustee: Tom Thomson (Hon Secretary)

Date: 30 September 2025

Date 30 September 2025

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COUNCIL FOR BRITISH RESEARCH IN THE LEVANT YEAR ENDED 31 MARCH 2025

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

Opinion

We have audited the financial statements of Council for British Research in the Levant (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and notes to the financial statements, 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 (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 March 2025 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 UK, including the FRC'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.

Material uncertainty related to going concern

We draw attention to note 1(a)(ii) in the financial statements, which discloses that the charity has been informed of an employment claim against the charity brought by a former employee. Both the outcome and the timing of the outcome of the claim are unknown, but the charitable company's financial exposure should any obligations be placed on it as a result of the claim could be material to the charitable company. As stated in note 1(a)(ii), these events or conditions indicate that a material uncertainty exists that may cast significant doubt on the charitable company's ability to continue as a going concern. Our opinion is not modified in respect of this matter.

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 responsibilities

We are responsible for concluding on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern.

If we conclude that a material uncertainty exists, we are required to draw attention in our report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify the auditor's opinion.

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF
COUNCIL FOR BRITISH RESEARCH IN THE LEVANT
YEAR ENDED 31 MARCH 2025

Our conclusions are based on the audit evidence obtained up to the date of our report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.

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 Report of the Independent Auditors 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 this gives rise to a material misstatement in the financial statements themselves. 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.

Opinions 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the 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 Report of the Trustees.

We have nothing to report in respect of the following matters where the 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; or
- the trustees' were not entitled to take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

YEAR ENDED 31 MARCH 2025

Responsibilities of trustees

As explained more fully in the Trustee Responsibilities in relation to the Financial Statements, 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.

Our 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 a Report of the Independent Auditors 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. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Identifying and assessing potential risks related to irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, we considered the following:

- the nature of the industry and sector, control environment and business performance;
- results of our enquiries of management about their own identification and assessment of the risks of irregularities;
- any matters we identified in respect of the charitable company's documentation of their policies and procedures relating to:
- identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
- detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud;
- the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed among the audit engagement team regarding how and where fraud might occur in the financial statements and any potential indicators of fraud.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.

We also obtained an understanding of the legal and regulatory frameworks that the charitable company operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context included the UK Companies Act and local tax legislation.

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

YEAR ENDED 31 MARCH 2025

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which may be fundamental to the charitable company's ability to operate or to avoid a material penalty.

Audit response to risks identified

As a result of performing the above our procedures to respond to risks identified included the following:

- reviewing the financial statement disclosures and testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- enquiring of management concerning actual and potential litigation and claims;
- performing analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud;
- obtained an understanding of provisions and held discussions with management to understand the basis of recognition or non-recognition of tax provisions; and
- in addressing the risk of fraud through management override of controls, testing the appropriateness of journal entries and other adjustments; assessing whether the judgements made in making accounting estimates are indicative of a potential bias; and evaluating the rationale of any significant transactions that are unusual or outside the normal course of the charity.

We also communicated relevant identified laws and regulations and potential fraud risks to all engagement team members including internal specialists and significant component audit teams, and remained alert to any indications of fraud or noncompliance with laws and regulations throughout the audit.

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 Report of the Independent Auditors.

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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Joanne Kingsnorth

Joanne Kingsnorth FCA (Senior Statutory Auditor)

for and on behalf of Seymour Taylor Limited, Statutory Auditor

First Floor North
40 Oxford Road
High Wycombe
Buckinghamshire
HP11 2EE

30 September 2025

Statement of Financial Activities (Incorporating Income and Expenditure Account)

For the year ended 31 March 2025

Council for British Research in the Levant

	Notes	Unrestricted 31 Mar 2025	Restricted 31 Mar 2025	Total 31 Mar 2025	Unrestricted 31 Mar 2024 as restated	Restricted 31 Mar 2024 as restated	Total 31 Mar 2024 as restated
		£	£	£	£	£	£
Income and Endowments from:							
Donations and Legacies	2(a)	5,229	606,878	612,107	6,831	741,568	748,399
Charitable Activities	2(b)	56,885	90,654	147,539	57,505	77,709	135,214
Investments	2(c)	6,755	-	6,755	7,411	-	7,411
Total		68,869	697,532	766,401	71,747	819,277	891,024
Expenditure on:							
Raising Funds	3	-	79,591	79,591	-	87,711	87,711
Charitable Activities	3	146,543	589,453	735,996	44,437	696,997	741,434
Total		146,543	669,044	815,587	44,437	784,708	829,145
Net income/(expenditure)		(77,674)	28,488	(49,186)	27,310	34,569	61,879
Transfers between funds	9	-	-	-	2,073	(2,073)	-
Net Movement in Funds		(77,674)	28,488	(49,186)	29,383	32,496	61,879
Reconciliation of Funds							
Funds brought forward	9(b)	388,796	139,974	528,770	359,413	107,478	466,891
Funds carried forward		311,122	168,462	479,584	388,796	139,974	528,770

Balance Sheet

For the year ended 31 March 2025

Council for British Research in the Levant

	Notes	Unrestricted 31 Mar 2025	Restricted 31 Mar 2025	Total 31 Mar 2025	Total 31 Mar 2024 as restated
		£	£	£	£
Fixed Assets:					
Tangible assets	5	39,954	4,556	44,510	57,376
Total Fixed Assets:		39,954	4,556	44,510	57,376
Current assets:					
Debtors	6	2,889	62,750	65,639	46,081
Cash at bank and in hand		289,477	227,494	516,971	558,139
Total Current assets:		292,366	290,244	582,610	604,220
Liabilities					
Creditors: Amounts falling due within one year	7	21,198	81,302	102,500	88,933
Net current assets		271,168	208,942	480,110	515,287
Provisions	8	-	45,036	45,036	43,893
Total net assets		311,122	168,462	479,584	528,770
Total funds of the charity					
Restricted funds	9	-	168,462	168,462	139,974
Unrestricted funds	9	311,122	-	311,122	388,796
Total Funds of the Charity		311,122	168,462	479,584	528,770

Registered Charity Number : 1073015, registered Company Number : 3566646

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006. Under Companies Act 2006, Section 454, on a voluntary basis, the trustees can amend these financial statements if they subsequently prove to be defective. The financial statements are prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

Approved by the Board of directors on 30 September 2025, and signed on its behalf

Name: John Shakeshaft

Signature: 

Name: Thomas Thomson

Signature: 

Statement of Cash Flows

For the year ended 31 March 2025

Council for British Research in the Levant

	Notes	2025	2024
		£	as restated £
Cash flows from operating activities:			
Net cash flow provided by (used in) operating activities (Note A)		(46,064)	19,357
Cash flow from investing activities:			
Bank interest	2(c)	6,755	7,411
Purchase of tangible fixed assets	5	(4,986)	(8,172)
Sale of fixed assets		3,066	-
Net cash flow from investing activities		4,835	(761)

Note A

Reconciliation of Net Income to Net Cash

		2025	2024
		£	as restated £
Net income		(49,186)	61,879
Depreciation charges		16,713	16,365
Bank interest	2(c)	(6,755)	(7,411)
(Profit)/loss on sale of fixed assets		(1,927)	835
(Increase)/Decrease in debtors		(19,558)	(8,682)
Increase/(Decrease) in creditors		13,506	18,089
Increase/(Decrease) in provisions		1,143	(61,718)
		(46,064)	19,357
Change in cash and cash equivalents in the reporting period		(41,229)	18,596
Change in cash and cash equivalents due to exchange rate movements		61	(6,576)
Cash and cash equivalents brought forward		558,139	546,119
Cash and cash equivalents carried forward		516,971	558,139

Notes to the Financial Statements

For the year ended 31 March 2025

Council for British Research in the Levant

1 Accounting policies

(a) (i) Basis of accounting

The financial statements consolidate the accounts of the London and overseas branches of the Council for British Research in the Levant (CBRL). The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with Statement of Recommended Practice (SORP 2005), 'Accounting and Reporting by Charities: Statement of Recommended Practice', the Companies Act 2006 and the Financial Reporting Standard 102 (2nd Edition, effective January 2019).

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Charitable Company is a public benefit company for the purposes of FRS 102 and therefore the Charity also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP Second Edition), the Companies Act 2006 and the Charities Act 2011. The functional currency of the charity is Sterling.

(ii) Going Concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements.

During the year, the charity was informed of an employment claim brought by a former overseas employee. The London Central Employment Tribunal has not determined whether it has jurisdiction to hear the claim; a preliminary hearing is scheduled for Spring 2026. The result and timing of the determination are unknown. Obligations placed on the charity arising may be material. Such material uncertainty may cast doubt about the company's ability to continue as a going concern.

In making the going concern statement the trustees have considered the probability of British Academy funding continuing at the approximate levels awarded for FY 2025/6; the probability of winning grant and scholarship income from third parties; the probability of philanthropic gifts; the probability of support from other public bodies; and the sufficiency of reserves to conduct an orderly wind up of business beyond 13 months. The British Academy have given the charity reasonable assurance that subject to adequate performance within terms already defined and audited, funding will continue as envisaged. The charity has sufficient projects in hand, with funders identified, including different streams of government funding, and proposed to believe that the grant success targets are reasonable. The trustees expectations for philanthropic returns are necessarily modest, asset based but necessary to fulfil the charitable mission. Therefore, the financial statements have been prepared on the going concern basis.

(b) Incoming resources

Grant and publications income are recognised within the SOFA where the organisation is entitled to the income, it is certain that the resource will be received, and the resource can be quantified with reasonable accuracy.

Where entitlement to grant income requires a specific performance to be achieved (i.e. performance related grant) then incoming resources are recognised only to the extent that the performance has taken place. Where monies are received in advance of entitlement they are deferred and only recognised when the activity providing an entitlement to this income has taken place.

Hostel and other services income is recognised in the period in which the services have been provided.

(c) Members subscriptions and events and conferences

Subscriptions and events are accounted for in the year to which they apply. Subscription income that relates to a subsequent financial accounting period is carried forward as deferred income.

(d) Resources expended

All expenditure is accounted for on an accruals basis.

Grants payable are charged in the year to which the offer relates 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. Grants returned are recognised in the year that they are received.

Research costs include grants, staff research time as well as research facilities and other services.

Support costs are allocated on the basis of staff time. Allocation of other costs includes an element of judgement and the charity has had to consider the cost benefit of detailed calculations and record keeping. Therefore the support costs shown are a best estimate of the costs that have been so allocated. Support costs include the expenses associated with Committee of Management meetings, Committee elections, external audit, strategic review, and compliance with other constitutional and statutory requirements.

Notes to the Financial Statements continued

1. Accounting Policies - continued**(e) Fixed assets**

All assets with a cost in excess of £1,000 are capitalised as fixed assets except for laptops which are capitalised if the cost exceeds £500.

Depreciation is charged at the following rates:

Motor vehicles	20% p.a. straight line basis
Computer and other equipment	20% p.a. straight line basis
Furniture, fixtures and fittings	10% p.a. straight line basis

(f) Publications

Publication costs are carried forward and charged to the Statement of Financial Activities in the year of publication.

(g) Stocks

Stocks of publications are valued at the lower of cost and net realisable value.

(h) Foreign currencies

The accounts of overseas branches have been translated at the rate of exchange ruling at the year end.

(i) Taxation

The company is a charity within the meaning of Para 1 Schedule 6 Finance Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010, to the extent that such income is applied exclusively for charitable purposes. No tax charge arose in the period.

(j) Operating leases

Rental costs under operating leases are charged to the Statement of Financial Activities, as the charges are incurred over the lease period.

(k) Fund accounting

Restricted funds comprise unexpended balances of donations and grants held on trust to be applied for specific purposes.

General funds comprise the accumulated unrestricted funds which have not been designated for any specific purpose. They are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

(l) Pensions

The institution participates in Universities Superannuation Scheme. The assets of the scheme are held in a separate trustee-administered fund. Because of the mutual nature of the scheme, the assets are not attributed to individual institutions and a scheme-wide contribution rate is set. The institution is therefore exposed to actuarial risks associated with other institutions' employees and is unable to identify its share of the underlying assets and liabilities of the scheme on a consistent and reasonable basis. As required by Section 28 of FRS 102 "Employee benefits", the institution therefore accounts for the scheme as if it were a defined contribution scheme. As a result, the amount charged to the profit and loss account represents the contributions payable to the scheme. Since the institution has entered into an agreement (the Recovery Plan) that determines how each employer within the scheme will fund the overall deficit, the institution recognises a liability for the contributions payable that arise from the agreement (to the extent that they relate to the deficit) with related expenses being recognised through the profit and loss account.

Foreign pensions: Local employees of the overseas institutes are members of relevant state pension schemes where required by local law. CBRL pays employer contributions as required by those schemes. Additional provision is made for unfunded pension and termination obligations in respect of those employees not covered by relevant state pension schemes, where required by local law.

Notes to the Financial Statements continued

1. Accounting Policies - continued

(m) Heritage Assets

The CBRL library is of historical and scientific importance to the objectives of the charity and is a key resource for its contribution to knowledge and culture.

Both branches of the library in Amman and Jerusalem are open to the public and local students. The historic role of the CBRL library in Jerusalem, predating modern political boundaries, allows it to serve as one of the few neutral meeting places in an otherwise divided city. The library has its roots in the early twentieth century and is made up of gifts, exchanges and acquisitions. Following the establishment of the British School of Archaeology in Jerusalem in 1919, the library was established to hold the Palestine Exploration Fund's Jerusalem library and was enhanced by the gift of Phythian-Adams' (the first Assistant Director) book collection. A large part of the library holdings could not be replaced, and no accurate value can be established by any means short of offering it for sale.

Part-time librarians, supported by other CBRL staff, curate both branches of the library. The library catalogue is held in a professional library software system publicly available online through the CBRL website. The current number of entries in the joint catalogue is 17,144 books and booklets, 408 journal and online journal series titles, 1,148 off-prints and 593 rare books. The increasing availability of digital resources, means that the virtual library that can be accessed through CBRL is now a major resource. There is a large map collection (nearly 2,000 sheet maps), including a collection of historic maps. The library budget includes funds for such items as binding or covering books to preserve them. New paper and softback books are placed in plastic covers. Library collection policy is regularly reviewed and updated. Additions to the library are acquired through purchase, exchanges with CBRL publications, and donations.

2024/25	:	£0 for acquisitions, £2,134 on equipment and maintenance: £4,887 insurance
2023/24	:	£302 for acquisitions, £2,319 on equipment and maintenance: £1,998 insurance
2022/23	:	£343 for acquisitions, £992 on equipment and maintenance: £1888 insurance
2021/22	:	£459 acquisitions; £2,226 on equipment and maintenance: £730 insurance
2020/21	:	£2,312 acquisitions; £690 on equipment and maintenance: £1,111 insurance
2019/20	:	£3,268 acquisitions; £4,268 on equipment and maintenance; £1,221 insurance
2018/19	:	£4,106 acquisitions; £813 on equipment and maintenance; £1,237 insurance
2017/18	:	£8,308 acquisitions; £518 on equipment and maintenance; £666 insurance
2016/17	:	£12,208 acquisitions; £1,079 net refund on equipment and maintenance; £1,934
2015/16	:	£15,033 acquisitions; £3,426 equipment and maintenance; £1,722 insurance

These figures are included in the statement of financial activities. These figures do not include donations, as the value of donations cannot easily be reliably established. Most are donated by authors, and include works, such as theses, that cannot be valued. No books purchased are over £1,000 in value.

The library has not been capitalised in past accounting periods. It is difficult and costly to attribute a cost, especially with regard to the map collection, the continuous runs of journals, and the rare books. In addition, many of the books are PhD and Master's dissertations, donated by their authors. These works have no commercial value. Conventional valuation approaches would not reflect the value of the asset to the charity which lies in the nature and location of the total collection and not the sum of its individual parts. In addition, significant costs would be incurred in attempting to value the asset which would be excessively onerous compared with the additional benefit to be derived by users of these accounts in assessing the trustees' stewardship of the assets.

(n) Critical accounting estimates and areas of judgement

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year except for the provision relating to UK and overseas pension liabilities.

FRS 102 makes the distinction between a group plan and a multi-employer scheme. A group plan consists of a collection of entities under common control typically with a sponsoring employer. A multi-employer scheme is a scheme for entities not under common control and represents (typically) an industry wide scheme such as Universities Superannuation Scheme (USS). The accounting for a multi-employer scheme where the employer has entered into an agreement with the scheme that determines how the employer will fund a deficit results in the recognition of a liability for the contributions payable that arise from the agreement (to the extent that they relate to a deficit) with the resulting expense charged through the profit and loss account in accordance with section 28 of FRS 102. The trustees are satisfied that USS meets the definition of a multi-employer scheme and has therefore recognised the discounted fair value of the contractual contributions under the recovery plan existing at the date of approving these financial statements.

(o) Other financial instruments

i. Cash and equivalents

Cash and cash equivalents include cash at banks and in hand and short term deposits with a maturity date of three months or less.

ii. Debtors and creditors

Debtors and creditors receivable or payable within one year of the reporting date are carried at their transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to a market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

2. Income

	2025	2024
	£	£
Net income is stated after charging:		
Payments under leases overseas	34,886	34,467
Depreciation	16,713	15,112
Auditor's remuneration		
- current year, excl VAT	12,502	12,250
- in respect of non audit services	-	-
Foreign exchange differences	(61)	6,582

(a) Income from Donations and Legacies

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	31 Mar 2025	31 Mar 2025	31 Mar 2025	31 Mar 2024	31 Mar 2024	31 Mar 2024
	£	£	£	£	£	£
Grant-in-Aid (British Academy)	-	606,778	606,778	-	741,568	741,568
Membership subscriptions	5,229	-	5,229	6,531	-	6,531
Donations	-	100	100	300	-	300
Total Income from Donations and Legacies	5,229	606,878	612,107	6,831	741,568	748,399

(b) Income from Charitable Activities

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	31 Mar 2025	31 Mar 2025	31 Mar 2025	31 Mar 2024	31 Mar 2024	31 Mar 2024
	£	£	£	£	£	£
Grants for specific purposes	3,509	90,654	94,163	-	77,709	77,709
Levant income	46,333	-	46,333	30,542	-	30,542
Sale of publications	201	-	201	444	-	444
Events income	4,845	-	4,845	2,104	-	2,104
Facilities hire	70	-	70	24,415	-	24,415
Sale of fixed assets	1,927	-	1,927	-	-	-
Total Income from Charitable Activities	56,885	90,654	147,539	57,505	77,709	135,214

(c) Income from investments

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	31 Mar 2025	31 Mar 2025	31 Mar 2025	31 Mar 2024	31 Mar 2024	31 Mar 2024
	£	£	£	£	£	£
Bank interest	6,755	-	6,755	7,411	-	7,411
Total Income from investments	6,755	-	6,755	7,411	-	7,411
Total Income	68,869	697,532	766,401	71,747	819,277	891,024

3. Expenditure

a) Analysis of total expenditure 2025

	Activities undertaken directly £	(Note 3 (c)) Grant funding of activities £	(Note 3(b)) Support costs £	Total £
Expenditure on raising funds				
Grant-in-aid and fundraising	57,248	-	22,343	79,591
Charitable activities				
Research	247,642	54,061	252,991	554,694
Publications	30,829	-	12,297	43,126
Library	67,890	-	53,674	121,564
Events and conferences	3,353	-	13,259	16,612
Total resources expended	406,962	54,061	354,564	815,587

b) Analysis of support costs 2025

	Research	Publications	Library	Events and conferences	Raising Funds	Total
	£	£	£	£	£	£
Management and finance	137,504	9,822	29,466	9,822	9,822	196,436
Communications and IT	13,629	1,514	3,028	1,514	10,598	30,283
Premises	71,686	-	20,219	-	-	91,905
Depreciation	16,713	-	-	-	-	16,713
Governance	13,459	961	961	1,923	1,923	19,227
Total Support costs	252,991	12,297	53,674	13,259	22,343	354,564

c) Analysis of grant funding of activities 2025

During the year 11 (2024: 12) individuals received grants and bursaries to a total value of £54,061 (2024: £59,194)

		Amount received
British Academy funded Project Grants		
Benjamin White, University of Glasgow	Four ways of looking at the history of a refugee camp	9,939
Ashjan Ajour, Birmingham City University	Home, Displacement, and Intergenerational Hope: Palestinian women in Refugee Camps in Jordan	10,000
Michelle Obeid, University of Manchester	Food activism at the intersection of economic collapse and anthropogenic climate change in Lebanon	9,969
Joanne Clarke, University of East Anglia	Eastern Jordan Holocene Environmental Project (EJHEP)	7,970
Kristen Hopper, Durham University	Understanding the visibility of archaeological sites in satellite imagery through the analysis of soils and their reflectance in Jordan Valley	3,020
Veronica Occari, University College London	Making crusader glass: Production, Trade and Technological Change	4,320
Louise Martin and Matthew Jones, University College London	Wadi Al-Dahek, the 'White Desert' in Jordan's eastern Badia: archaeological, environmental and paleoenvironmental survey	9,790
Returned Grants		(8,308)
		46,700
Andrea Zerbini grants		
Giulia Albertazzi, University of Cyprus	The shapes of water: the ecological, productive and ideological dimensions of the humanwater relationship in Prehistoric and Protohistoric Cyprus.	4,000
Travel Grants		4,000
Felicia Marchi Beltrao Campos, University of Edinburgh	Palestinian Futurities: rap, hip hop and future-making of Palestine	1,200
Alaa Hajyahia, University of Cambridge	Ethnography of Palestinian Movement Lawyering	1,200
Tareq Awwad, Independent, Amman	Basic information on the factors that shaped the relationship between Syrians and the achaeological sites, based on local voices (Syrian displaced in Lebanon and Jordan as a case study, 2021-2022).	1,200
Travel grants returned		(239)
		3,361
		54,061

3. Expenditure - continued

d) Analysis of total expenditure 2024	Activities undertaken directly	Grant funding of activities	Support costs	Total
	£	£	as restated £	as restated £
Expenditure on raising funds				
Grant-in-aid and fundraising	76,293	-	11,418	87,711
Charitable activities				
Research	338,850	-	193,375	532,225
Publications	26,060	-	9,264	35,324
Library	71,984	-	47,144	119,128
Events and conferences	44,553	-	10,204	54,757
Total resources expended	557,740	-	271,405	829,145

e) Analysis of support costs comparative 2024

	Research	Publications	Library	Events and conferences	Raising Funds	Total
	as restated £	£	£	£	£	as restated £
Management and finance	86,020	8,121	24,362	8,121	8,121	134,745
Communications and IT	1,820	202	405	202	1,416	4,045
Premises	76,002	-	21,436	-	-	97,438
Depreciation	16,366	-	-	-	-	16,366
Governance	13,167	941	941	1,881	1,881	18,811
Total Support costs	193,375	9,264	47,144	10,204	11,418	271,405

4. Employee and trustee information

	31 Mar 2025	31 Mar 2024
	£	as restated £
Salaries	319,026	396,181
Social security	7,618	29,679
Overseas Employment tax	19,787	11,607
Pension, including movement in provision	35,260	27,069
Total Employment Costs	381,691	464,536

Employment Information

	31 Mar 2025	31 Mar 2024
	£	£
Key management personnel compensation	£85,804	£139,061
Average number of employees during the period:	14	16

In 2025, no employees received remuneration over £60,000 (2024: Nil). During the year, two CBRL Directors were employed consecutively and the second CBRL Director salary's full year equivalent was in the £70,000 to £80,000 band.

The trustees consider the Board of Trustees and the CBRL Director as comprising the key management personnel of the Charity in charge of directing and controlling the charity and running the Charity on a day to day basis. In 2023/24 the key management personnel also included the Deputy Director in Jerusalem but this role was made redundant on 31st March 2024. All trustees give their time freely and no trustee remuneration was paid in the year.

During the year to 31 March 2025, 6 trustees received expense payments of £2,912 for travel, subsistence and research costs (2024: £992, 4 trustees for travel and subsistence) .

5. Fixed assets

	Computer, office and other equipment	Motor vehicles	Furniture, fixtures and fitting	UK Office equipment	Total
	£	£	£	£	£
Cost					
Opening balance	66,235	27,154	31,456	5,816	130,661
Additions	4,067	-	-	919	4,986
Disposals	(2,853)	(1,216)	-	-	(4,069)
Closing balance	67,449	25,938	31,456	6,735	131,578
Depreciation					
Opening balance	30,065	23,030	17,124	3,066	73,285
Depreciation charge for the year	11,463	2,249	1,984	1,017	16,713
Depreciation eliminated on disposal	(1,714)	(1,216)	-	-	(2,930)
Closing balance	39,814	24,063	19,108	4,083	87,068
Net book value 31 March 2025	27,635	1,875	12,348	2,652	44,510
Net book value 31 March 2024	36,170	4,124	14,332	2,750	57,376

Comparative 2023/24

	Computer, office and other equipment	Motor vehicles	Furniture, fixtures and fitting	UK Office equipment	Total
	£	£	£	£	£
Comparative 2023/24					
Cost					
Opening balance	61,650	27,154	31,456	4,317	124,577
Additions	6,673	-	-	1,499	8,172
Disposals	(2,088)	-	-	-	(2,088)
Closing balance	66,235	27,154	31,456	5,816	130,661
Depreciation					
Opening balance	20,136	20,780	15,141	2,116	58,173
Depreciation charge for the year	11,182	2,250	1,983	950	16,365
Depreciation eliminated on disposal	(1,253)	-	-	-	(1,253)
Closing balance	30,065	23,030	17,124	3,066	73,285
Net book value 31 March 2024	36,170	4,124	14,332	2,750	57,376
Net book value 31 March 2023	41,514	6,374	16,315	2,201	66,404

In 2025, fixed asset purchases of £4,067 were transferred from the grant from which they were purchased to a Restricted Fixed Assets fund and depreciation of £430 was charged to this fund. In 2024, all fixed assets belonged to unrestricted funds.

6. Debtors

	Unrestricted	Restricted	31 Mar 2025	31 Mar 2024
	£	£	£	£
Other debtors and accrued income	-	43,416	43,416	25,688
Prepayments	2,889	19,334	22,223	20,393
Total Debtors	2,889	62,750	65,639	46,081

7. Creditors

	Unrestricted	Restricted	31 Mar 2025	31 Mar 2024
	£	£	£	£
Other creditors	8,724	53,162	61,886	31,756
Accruals	7,996	28,140	36,136	52,255
Deferred income	4,478	-	4,478	4,922
Total Creditors	21,198	81,302	102,500	88,933

Deferred income analysis

	31 Mar 2025	31 Mar 2024
	£	£
Deferred income b/f	4,922	5,535
Membership income released	(3,122)	(3,735)
Membership income deferred	2,678	3,122
Deferred income balance	4,478	4,922

8. Provisions

	2025	2024
	£	£
		as restated
Overseas pension provisions	45,036	43,893
	45,036	43,893

9. Reconciliation of Funds

(a) 2025

	Balance 31 March 2024	Incoming resources	Resources expended	Transfer of funds	Balance 31 March 2025
	as restated				
	£	£	£	£	£
Restricted funds					
British Academy BIRI Grant	-	545,513	(541,254)	(4,259)	-
British Academy Business Development Fund	-	61,265	(61,265)	-	-
BIRI Collective grant	-	3,650	(3,650)	-	-
BA Writing Workshops	-	28,053	-	-	28,053
Jerusalem Excavation Publications	11,888	-	-	-	11,888
Ancient Jerusalem Project	38,952	-	-	-	38,952
British Academy Incentivisation Grant	49	-	(49)	-	-
British Academy Advanced Language Training	53,901	-	-	-	53,901
British Academy Strategic Development Fund	692	-	-	-	692
Kenyon Institute Library Fund	584	100	-	-	684
Tall Dhiban	847	-	-	-	847
Aerial Archaeology in Jordan	1,249	102	(1,351)	-	-
Andrea Zerbini Grant	8,092	-	(4,000)	-	4,092
Al Tajir Ottoman Digitisation	9,091	819	(9,910)	-	-
Endangered Archives Program	14,629	-	(13,902)	(727)	-
CHF	-	45,000	(30,215)	-	14,785
IDS	-	13,030	(3,018)	-	10,012
Restricted Fixed Assets Fund	-	-	(430)	4,986	4,556
	139,974	697,532	(669,044)	-	168,462
General funds	388,796	68,869	(146,543)	-	311,122
	528,770	766,401	(815,587)	-	479,584

Transfers of £4,986 were made in 2025 to the Restricted Fixed Assets Fund for the purchase of fixed assets funded by the British Academy grant (£4,259) and the Endangered Archives Program grant (£727). Transfers of £8,171 were made in 2024 to general funds for the purchase of fixed assets funded by the British Academy grant (£2,068) and the British Library grant (£6,103).

9. Reconciliation of Funds - continued

Details of Restricted Funds

The British Academy BIRI grant is money granted by the British Academy to specifically support research, library collections, conservation, communications, outreach and core establishment costs.

The Business Development Fund represents grant-in-aid received from the British Academy for the purposes of supporting fundraising, seeking further sources of research funding, maximising the commercial aspects of operations, and funding cost savings and efficiencies. CBRL bids annually for this grant.

The BIRI Collective grant is awarded to the British School of Athens by the British Academy and then distributed to other BIRI's to support the continuing work of their digital archives teams.

Jerusalem Excavation Publication funds are to be used solely for the publication of the Ancient Jerusalem project, until publication of the last volume in the series. This fund is continuing to receive income from the interest on funds held.

The grant for writing workshops was awarded by the British Academy to fund training for early career academics in Jordan to bring their work to publication.

The Ancient Jerusalem Project is funded by the Leverhulme Trust and Institute of Aegean Prehistory. The funds are to bring to publication remaining material from the archaeological excavations directed by Dame Kathleen Kenyon in Jerusalem.

The British Academy Incentivisation Grant represents funds awarded to increase institutes disciplinary and funding-base breadth. The grant was awarded to 'map' Social Science Research in Syria. Due to the deteriorating situation in Syria, the focus of the project subsequently shifted to Jordan and the broader Levant.

The British Academy Advanced Language Training represents funds awarded from the British Academy Language and Quantitative Skills Programme. The grant was awarded for Advanced Language Provision in Arabic for post-doctoral researchers.

The British Academy Strategic Development Fund represents funds awarded to research projects to encourage Institutes to broaden their research and funding base.

The Kenyon Institute library fund consists of an annual donation from St John's College, Oxford University to fund book purchases for the Kenyon Institute library.

Tall Dhiban was received from the University of Liverpool for research to strengthen the local stewardship of Tall Dhiban, a historical site 70 kms south of Amman, Jordan.

Aerial Archaeology in Jordan project is long-term research project. The aim is to discover, record, and monitor archaeological sites in Jordan, using aerial photography. The research will help us better understand past human settlement of the various regions in Jordan, and assist in the protection and presentation of important sites, in association with the Department of Antiquities.

The Andrea Zerbini Foundation was set up in memory of a director working for CBRL who died in service. In 2023/24, CBRL received funding of £16,000 and will award two grants each year for two years of £4,000 each. Research subject matter aligns to the foundation's interests, namely: Ancient History; Landscape Archaeology; IT/GIS Applications in Archaeology; Aerial Archaeology; Migration and Migrant Identities in the Near East from Antiquity to the Middle Ages; Endangered Archaeology and Protecting the Past.

The Al Tajir Trust are funding the cataloguing and digitisation of 2 volumes of Ottoman Jerusalem and preparation of the related architectural survey archives.

The Endangered Archives Program is funded by the British Library and involves the digitisation of materials under the heading 'Understanding Mandate Palestine through the publications and archive of British School of Archaeology in Jerusalem'.

The Commonwealth Heritage Forum (CHF) funded a grant of £45,000 to provide training in archaeological heritage documentation. The project finished in May 2025.

The Institute of Development Studies (IDS) as awarded a grant of £51,272 over a four year period starting July 2024. The grant will fund a series of workshops to explore the potential of heritage to advocate peace, and peace as a means of protecting heritage.

9. Reconciliation of Funds - continued

(b) 2024 Comparative

	Balance	Incoming	Resources as restated	Transfer	Balance as restated
	£	£	£	£	£
Restricted funds					
British Academy BIRI Grant	-	618,995	(622,351)	3,356	-
British Academy Business Development Fund	-	122,573	(123,247)	674	-
Jerusalem Excavation Publications	11,888	-	-	-	11,888
Ancient Jerusalem Project	38,952	-	-	-	38,952
British Academy Incentivisation Grant	302	-	(253)	-	49
British Academy Advanced Language Training	53,901	-	-	-	53,901
British Academy Strategic Development Fund	692	-	-	-	692
Travel grant fund	20	-	(20)	-	-
Kenyon Institute Library Fund	484	100	-	-	584
Tall Dhiban	847	-	-	-	847
Aerial Archaeology in Jordan	392	3,286	(2,429)	-	1,249
Andrea Zerbini Grant	-	16,000	(7,908)	-	8,092
Al Tajir Ottoman Digitisation	-	9,091	-	-	9,091
Endangered Archives Program	-	49,232	(28,500)	(6,103)	14,629
	107,478	819,277	(784,708)	(2,073)	139,974
General funds (as restated)	359,413	71,747	(44,437)	2,073	388,796
	466,891	891,024	(829,145)	-	528,770

10. Analysis of Funds

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	31 Mar 2025	31 Mar 2025	31 Mar 2025	31 Mar 2024	31 Mar 2024 as restated	31 Mar 2024 as restated
	£	£	£	£	£	£
Fixed Assets	39,954	4,556	44,510	57,376	-	57,376
Other net assets/(liabilities)	(18,309)	(18,552)	(36,861)	(17,772)	(25,080)	(42,852)
Cash at bank	289,477	227,494	516,971	349,192	208,947	558,139
Provisions	-	(45,036)	(45,036)	-	(43,893)	(43,893)
Total funds	311,122	168,462	479,584	388,796	139,974	528,770

11. Lease commitments

	31 Mar 2025	31 Mar 2024
	£	£
Within 1 year	32,268	32,348
Between 2 and 5 years	30,549	61,098
	62,817	93,446

12. Related party transactions

During the year to 31 March 2025, one trustee (with a colleague) received research grants for £9,790 (2024: one trustee received research grants for £9,975). The Charity Commission has given consent that grants may be awarded to trustees provided that: at no time more than one third of the members of the Committee benefit; at no time shall the annual total of grants made to members of the Committee exceed more than one quarter of the annual total expenditure; a member of the Committee shall withdraw from any meeting whilst his or her application for an award of grant is being discussed. This consent gave rise to a change in the constitution and approval was gained for this change at an EGM.

Grants of £102 were received from one trustee for the Aerial Archaeology in Jordan project (2024: £3,286).

The aggregate amount of unconditional donations received from Trustees in the year amounted to £405 (2024: £390) in respect of membership fees. No other donations from trustees were received in 2025 or 2024.

At the year end, there was an outstanding debtor balance with one of the trustees amounting to £167 (2024: £0), in relation to an overpaid expense claim.

13. Overseas pension movement

	2025	2024
	£	£
As at 1 April	43,893	41,587
Pension charge for the year	1,143	2,306
As at 31 Mar	45,036	43,893

14. Pension commitments

The organisation participates in the Universities Superannuation Scheme (USS), a defined benefit multi-employer defined benefit scheme. Until 31 December 2023, USS was in deficit and CBRL had entered into an agreement to participate in a recovery plan to reduce the deficit. From 1 January 2024, the recovery scheme was closed and the liability reduced to £Nil. This is shown in the restated 31 March 2024 balance sheet as described in note 17. This resulted in a reduction in pension costs of £27,671 in the year ended 31 March 2024.

Pension contributions to the USS in the year totalled £28,011 (2024: £34,124).

15. Contingent Liability

At the balance sheet date, the charity has been informed of an employment claim against the charity brought by a former employee. The London Central Employment Tribunal is yet to determine whether it has territorial jurisdiction to hear this employment claim and a preliminary hearing on this is currently scheduled for Spring 2026. Based on the information available at the date of signing this report, it is not possible to make a reliable estimate of the fair value of any obligations that may be placed on the charity, depending on the outcome of the tribunal proceedings, nor to determine the timing of any possible outcome.

16. Contingent asset

At the balance sheet date, the charity has been notified of two grants, which have not been recognised due to the conditions applying to the grants not being wholly within the control of the charity as the recipient of the grants as per the Charities SORP (FRS102).

Based on the information available at the date of signing this report, the value of the grants to be received once the conditions are met amounts to £50,800 which is expected to be recognised as income over the course of the next three financial years, up to and including the year ended 31 March 2028, as the conditions applying to the grants are expected to be met.

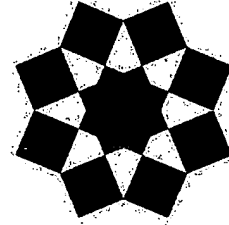
17. Prior year adjustment

These financial statements include a prior year adjustment in respect of an accounting error, which relates to the USS pension scheme deficit provision during the year ended 31 March 2024.

The effect of the correction is to increase the unrestricted net income for the year ended 31 March 2024 by £27,671 to a revised total of £27,310 and a revised total net income for the year of £61,879, and to reduce provisions by £27,671 to a revised total of £43,893. The total effect on unrestricted funds was an increase of £27,671 to a revised amount of £388,796 and a revised total funds of the charity of £528,770.

Accounts

CBRL

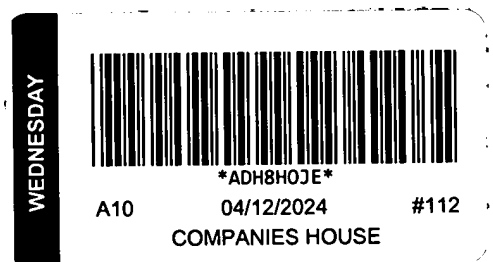


Council for British Research in the Levant

**(Registered Charity Number 1073015)
(Company Registration Number 3566646)**

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Council for British Research in the Levant

Registered Charity Number 1073015

Registered Company Number 3566646

Registered Office: The British Academy
10 Carlton House Terrace
London SW1Y 5AH

Website: www.cbri.ac.uk

President – Professor Dawn Chatty

Trustees

Dr Robert Bewley	Chairman (retired December 2023); continuing as a Trustee
John Shakeshaft	Chairman (elected December 2023); continuing as Acting Treasurer and Acting Chair of the Development sub-committee
Professor Graeme Barker	Hon Research Chair (retired December 2023); Hon Publications Chair (retired December 2023)
Professor Andrew Arsan	Hon Research Chair (elected December 2023, resigned June 2024)
Professor Graham Philip	Hon Publications Chair, Chair of the HR sub-committee (elected December 2023)
Tom Thomson	Hon Secretary
Dr Nellie Phoca-Cosmetatou	Trustee; Chair of Development sub-committee (retired December 2023)
Professor Andrew MacLeod	Trustee (retired September 2023)
Kate Owen	Trustee (retired December 2023)
Dr Rachael Sparks	Trustee (retired December 2023)
Sarah Ewans	Trustee (resigned March 2024)
Dr Kamal Badreshany	Trustee, Acting Hon Research Chair
Dr Nadia Naser-Najjab	Trustee (resigned June 2024)
Dr Sean Hird	Trustee
Rev Canon David Longe	Trustee
Dr Bahar Baser	Trustee (elected December 2023, resigned June 2024)
Professor Tim Insoll	Trustee (elected December 2023)

The trustees act as directors for the purposes of company law.

Principal Bankers

Royal Bank of Scotland Plc
London Drummonds Branch
49 Charing Cross Road
London
SW1A 2DX

Auditors

Williamson Morton Thornton LLP
4 Beaconsfield Road
St Albans, Herts
AL1 3RD

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Objectives and Activities for the Public Benefit

CBRL advances public education through conducting, supporting, and promoting scholarly research in the humanities, social sciences, and related subject areas in the Levant, and the dissemination of the useful results of such research. The trustees have taken due regard to the Charity Commission's guidance on public benefit in reviewing CBRL's achievements and plans. Current and recent awards are published on the website together with forthcoming and past events, news items, and blogs.

The trustees draw attention to the membership and interested users' services detailed on www.cbri.ac.uk: provision of library services, accommodation, meeting and research space, and access to reference collections, grants and scholarships, public lectures, academic workshops, and other related events. The CBRL Library, with its branches in both institutes and a unified catalogue, is a focal resource for researchers and the broader public. CBRL is dedicated to the long-term goal of offering open access to all its publications, recognising the continuous challenges related to cost and sustainability. CBRL's journal publications have open access policies, though the publication of papers largely rely on authors arranging the necessary funding. From January 2024, arrangements have been made with CBRL's journal publishers to publish four open access articles for selected authors annually. CBRL continues to make more of its back catalogue available as open access online via the JSTOR platform; new archaeological volumes will be placed directly online as open access. In 2022, CBRL embarked on an ambitious initiative to make its archival materials available via an open access archival repository. The digital accessibility of archives and collections will enhance our significance, value and position amongst scholars and our broader communities.

Achievements and Performance

CBRL fulfils its objectives through a programme of conducting, sponsoring and facilitating research and the dissemination of its in-house publications (Levant, Contemporary Levant, and monographs), supporting publication in other outlets, and by organising academic meetings, public lectures and webinars individually and in partnership. The website is CBRL's primary digital platform regularly updated with new content.

The year 2023-24 has been a period of significant challenge for CBRL and all organisations working on and in the Levant. Our activities were profoundly impacted by the Hamas led attack of October 7, 2023, the Israeli military response and subsequent war. Ensuring the safety, security, and well-being of staff, researchers, and all CBRL users has been paramount throughout this period. Many events have been cancelled in consequence and the increasing difficulty of travel throughout the region has affected research plans. Conducting research in the Levant with military conflict and political upheaval raises ethical questions. Many associates of CBRL have been deeply affected by ongoing events, including the loss of friends, family members and property. CBRL's commitment to its charitable objectives remains firm and continues to promote how research may foster understanding for the common good.

Until October 2023, the 2023/24 CBRL open grant call was successfully run, and received high quality applications, CBRL organised and participated in a varied programme of activities and events, archival activities grew, and the occupancy of the hostel in Jerusalem was strong. After October 2023, CBRL's Kenyon Institute closed to outside visitors. CBRL's Amman Institute remained open with significantly reduced visitor numbers.

CBRL continued to develop the accessibility of its archives through digitisation, including the award of a major British Library Endangered Archives Programme grant; launching a new grant scheme (CBRL Andrea Zerbini Awards) for UK and EU PhD students to travel for their research to countries in the Levant; and working collaboratively with fellow British International Research Institutes (BIRI) funded by the The British Academy. CBRL has upgraded its HR structures, policies and practices; and a proposal to upgrade CBRL's constitution in line with best Charities' practice has been drafted.

CBRL's journal editors-in-chief continue their excellent management of the production of high-quality annual volumes of *Levant* and *Contemporary Levant*. A new publishing agreement with Taylor and Francis from 2024 to 2028 was signed, recognising the opportunities and challenges of open access publishing. Regarding monographs, work continues to produce new research volumes, and the archives team enabled two new e-publications to be added to CBRL's JSTOR platform.

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Publications by CBRL staff, trustees, fellows, and sponsored researchers, past and present, are varied and represent CBRL's wide-ranging support for disciplines in the humanities and social sciences, and related fields.

Grantees and prize-winners

CBRL gave 16 awards (9 postdoctoral and 7 postgraduate) in 2023/2024: eight project grants, one postdoctoral travel grant, two CBRL Andrea Zerbini Awards, one postgraduate research support grant, and four postgraduate travel grants. The British Academy grants funds to all CBRL postdoctoral awards. One project grant was not claimed due to the inability to conduct the research after October 7, 2023. Monies from membership fees, donations and unrestricted income are used for postgraduate grants. The CBRL Andrea Zerbini Awards is a new scheme offering travel grants to UK and EU registered PhD students to travel to the Levant for fieldwork, funded by the Andrea Zerbini Foundation. Grant amounts and subject matters are detailed in Note 3 of the financial statements.

CBRL fellows in residence in 2023/24 were Prof. Louise Martin (University College London) in Amman and Dr Haneen Naamneh (London School of Economics and Political Science) in Jerusalem. Prof. Martin's research is entitled 'People and animals in the Jordanian Badia, past and present'. During her residency, she was also developing a proposed archaeological survey project in Wadi Dahek, Jordan, which is anticipated to be the first UNESCO Geopark in the Middle East, and the review and partial digitisation of CBRL's modern faunal reference collection. Dr Naamneh's research is entitled 'Urban development of Arab Jerusalem in the aftermath of the Nakba—documenting the revival of local administration and infrastructure in the Jordanian-ruled Jerusalem (1948-1967)'.

CBRL awarded prizes for Master's dissertations in Levantine Archaeology or History and Contemporary Levantine studies. No submissions were received for undergraduate dissertation prizes, which were adversely affected by UK university industrial action. Dissertation prize winners receive a cash prize and CBRL membership for one year, including an online subscription to one of CBRL's journals.

Levantine Archaeology or History Master's Dissertation Prize 2023

Anthea Crane (winner) University of Durham	Messages in the Desert: A spatial analysis of Safaitic inscriptions in the geographical and cultural landscape of the Black Desert
Sophia de Schiffart (honourable mention) University College London	Exploring the first indicators of Neolithic pastoralism in the Azraq basin, Jordan, through the faunal remains from Bawabaat al-Ghazal

Contemporary Levantine Studies Master's Dissertation Prize 2023

Joseph Hearn (honourable mention) SOAS University of London	Elie Anglo-Jordanian connections in the late 1980s and 1990s
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Publications

We disseminate a wide range of research through our journals, *Levant* and *Contemporary Levant*, published online and in print in partnership with Taylor and Francis (T&F). CBRL signed a new publishing agreement with T&F to cover 2024-2028. CBRL continues to work with T&F to increase the number of articles offered as open access, and the new agreement offers free open access to four articles per year to chosen authors.

Levant continues to be ranked in the top quartile of all archaeological and historical journals worldwide. *Contemporary Levant*, CBRL's newer journal, continues to develop as a leading area studies journal for the Middle East. Dr Caroline Middleton is editor-in-chief of *Levant*, and Dr Sarah Irving (Staffordshire University) is editor-in-chief of *Contemporary Levant*, both supported by their respective editorial boards.

2023 marked the 55th year of the publication of *Levant*, with three printed issues (after publication online), including two special issues: issue 55(1): *Regionalism, Social Boundaries and Cultural*

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Interaction in the Levantine Early Bronze Age (eds) Mark Iserlis, Yael Rotem and Uri Davidovich; and 55(3): *Ethics, Heritage and Archaeology: Doing the Right Thing* (ed) Morag Kersel. In total, 19 articles, 2 introductions, and 1 short contribution were published in Levant.

Levant received its first Journal Impact Factor (0.5) in 2023. Article download numbers were 40,187 (compared with 36,750 in 2022). Other citation metrics are:

- 2 (2023) CiteScore (Scopus) (1.8 in 2022)
- Q1 (2023) CiteScore Best Quartile
- 0.636 (2023) SNIP (0.773 in 2022)
- 0.391 (2023) SJR (0.224 in 2022)

Best article prizes were again offered in the summer of 2023. The winners were:

Kent D. Fowler University of Manitoba	<i>Best Paper:</i> Age and sex determination of fingerprints on ceramic objects from the Late Bronze Age palace at Tel Beth-Shemesh (co-written with Jon Ross, Christian Barritt-Cleary, Zvi Lederman, Shlomo Bunimovitz & Haskel J. Greenfield)
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Gwendoline Maurer University College London	<i>Early Career Best Paper:</i> Cattle drivers from the north? Animal economy of a diasporic Kura-Araxes community at Tel Bet Yerah (co-written with Raphael Greenberg)
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2023 marked the 8th year of the publication of Contemporary Levant, with two general issues containing 13 articles, one editorial and 6 book reviews. Article download numbers were 15,747 (14,624 in 2022).

The citation metrics for Contemporary Levant are:

- 0.9 (2023) CiteScore (Scopus) (1.0 in 2022)
- Q1 CiteScore Best Quartile
- 1.097 (2023) SNIP (1.490 in 2022)
- 0.158 (2023) SJR (0.224 in 2022)

Caroline Middleton serves as CBRL Monographs Editor in addition to Editor-in-Chief of Levant. She continued to work on preparing new monographs, notably the publications of excavations at Iktanu, Jordan, by Kay Prag, and to support uploading additional past monographs as open access on the JSTOR platform. Two publications were made open access on the JSTOR platform through the work of the archives team: *Bulletins and Supplementary Papers of the British School of Archaeology in Jerusalem (1922–1931)* and *Mamluk Jerusalem: An Architectural Study* by Michael Hamilton Burgoyne (originally published in 1987).

Publications on CBRL-supported research (including current and former staff and fellows) include 3 monographs and 10 articles in peer-reviewed journals in 2023/24.

Abbas, Mahmoud, Zhongping Lai, John D. Jansen, Hua Tu, Mohammad Alqudah, Xiaolin Xu, Bety S. Al-Saqarat, Mu'ayyad Al Hseinat, Xianjiao Ou, Michael D. Petraglia, and Paul A. Carling 2023 Human dispersals out of Africa via the Levant. *Science Advances* 9(40) DOI: <https://www.science.org/doi/full/10.1126/sciadv.adi6838>.

Fradley, Michael, Andrew Wilson, Bill Finlayson, and Robert Bewley 2023 A lost campaign? New evidence of Roman temporary camps in northern Arabia. *Antiquity* 97(393): e15. <https://doi.org/10.15184/aqy.2023.50>.

Allcock, Samantha, Sarah Elliott, Emma L. Jenkins, Carol Palmer, Gary Rollefson, John Grattan and Bill Finlayson 2023 Using Phytolith, Geochemical and Ethnographic Analysis to Inform on Site Construction and Activities in the Neolithic of Southwest Asia: Case Studies from Wadi Faynan 16 and 'Ain Ghazal, Jordan, *Environmental Archaeology*, DOI: 10.1080/14614103.2023.2243114.

Geoffrey F Hughes 2023 Being Bad during Ramadan: Temporality, Historicity and the Refusal of Coevalness in the Anthropology of Islam. *History and Anthropology* 34(5): 883–903. <https://doi.org/10.1080/02757206.2023.2216709>.

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Al Maani, Duaa and Shatha Mubaideen 2023 Integration of Cultural Heritage in Architecture: a national study of Jordanian higher education, *International Journal of Heritage Studies*. DOI: <https://doi.org/10.1080/13527258.2023.2284718>.

Mairs, Rachel 2024 *Arabic Dialogues: Phrasebooks and the learning of colloquial Arabic, 1798-1945*. UCL Press.

Mithen, Steven, A Richardson, and Bill Finlayson 2023 The flow of ideas: shared symbolism during the Neolithic emergence in Southwest Asia: WF16 and Göbekli Tepe. *Antiquity* 97(394): 829-849. DOI:10.15184/aj.2023.67

Occari, Veronica, Ian Freestone, Corisande Fenwick, Nadine Schibille, Yael Gorin-Rosen, Eliezer Stern, and Adrienne Ganor. 2023. European Materials in Crusader Window Glass from Acre. *Journal of Glass Studies* 65, 298–303. <https://www.jstor.org/stable/48750054>.

Mubaideen, Shatha 2023 Towards a bottom-up approach for collaboration in Cultural Heritage: the case of the Council for British Research in the Levant (CBRL) Amman Institute and the JEA's Urban Heritage Preservation Committee. *Levant* 55:3, 285-293, <https://doi.org/10.1080/00758914.2023.2282822>

Palmer, Carol 2023 Prof. Dr Zeidan Kafafi – Time and Place, in Conversation, in Susanne Kerner, Omar al-Ghul and Hani Hayajneh (eds) *Excavations, Surveys and Heritage: Essays on Southwest Asian Archaeology in Honour of Zeidan Kafafi*. Marru, Studien zur Vorderasiatischen Archäologie/Studies in Near and Middle Eastern Archaeology, Band 7 (Münster; Zaphon), pp. XXIII – XXXVI.

Parr, Nora E.H. 2023 *Novel Palestine: Nation through the Works of Ibrahim Nasrallah*. University of California Press.

Pound, Matthew J., C.J. Hazell, & E.P. Hocking 2023 The late Holocene introduction of *Juglans regia* (walnut) to Cyprus. *Vegetation History and Archaeobotany* 32, 125–131. <https://doi.org/10.1007/s00334-022-00886-x>

Kamal Sadiq, Gerasimos Tsourapas, 2023 The Transnational Social Contract in the Global South, *International Studies Quarterly*, Volume 67, Issue 4, December 2023, sqad088, <https://doi.org/10.1093/isq/sqad088>.

Sandal-Wilson, Chris 2023 *Mandatory Madness: Colonial Psychiatry and Mental Illness in British Mandate Palestine*. The Global Middle East. Cambridge University Press.

Sandri, Serena, Hussam Hussein, Nooh Alshyab & Jacek Sagatowski 2023 The European Green Deal: Challenges and opportunities for the Southern Mediterranean, *Mediterranean Politics*, DOI: 10.1080/13629395.2023.2237295.

De Vreeze, Michel and Kamal Badreshany 2023 Identity and monumentality: the construction of an Early Bronze Age landscape on the Lebanese coast. *Journal of Ancient Egyptian Interconnections* 37, 109-134.

Wagner, Steven 2023 Espionage and the 1935 Press War in Palestine: Revisiting Factionalism, Forgeries and Fake News. *The English Historical Review*, Volume 138, Issue 592, June 2023, Pages 528–565, <https://doi.org/10.1093/ehr/cead105>.

Events and outreach

CBRL organised, collaborated on, participated in, and sponsored a wide range of events in the first six months of 2023/2024. Following October 7, 2023, activities were severely impacted, with most planned events cancelled or postponed. The CBRL hybrid AGM lecture by Professor Jean-Pierre Filiu (Sciences Po, Paris), "Gaza: The Key to War and Peace in the Middle East", held in December 2023, attracted a large audience. The long-running Palestine Refugees and International Law short course with Prof. Dawn Chatty and Prof. Susan Akram, organised by the Refugee Studies Centre, was held again at the Amman Institute in March 2024. In total, 8 lectures/webinars, 2 conferences, 3 workshops, and 6 outreach activities took place in 2023/24. There was an emphasis on in-person activities.

The in-person, online and hybrid lectures, panel discussions and seminars were:

The Lives and Deaths of Jibrail Dabdoub: Or How the Bethlehemites Discovered Amerika, Book launch and discussion with Dr Jacob Norris (Sussex University) and Leila Sansour. Kenyon Institute in partnership with the Educational Bookshop, 9 May 2023 (in-person).

Time and Power in Azraq Refugee Camp: A Virtual Book Discussion with Dr Melissa Gatter (Sussex University), in partnership with Cairo University Press, 22 May 2023 (online).

UNESCO Saving the World? Reflections on UNESCO's Mid-Century Mission in Conflict, Seminar led by Prof. Lynn Meskell (University of Pennsylvania). CBRL Amman Institute, 21 June 2023 (in-person).

Palestinian Identity and Agriculture: Gaza as a Case Study, lecture by Asmaa AbuMezied, 17 July 2023 (online).

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The Naqab Bedouins – A Century of Politics and Resistance with Dr Mansour Nasasra (author) and Afnan Abu Yahia (discussant). Book Launch and public lecture and discussion to mark the publication of the Arabic translation. CBRL Amman Institute, 28 September 2023 (in-person).

Humanitarian Urbanism – Thinking of Crises Transnationally. Seminar with Dr Romola Sanyal (London School of Economics and Political Science), Ali Fawaz, and Dr Hala Ghanem (The Hashemite University). CBRL Amman Institute, 2 October 2023 (in-person).

Gaza: The key to war and peace in the Middle East, by Prof. Jean-Pierre Filiu (Sciences Po, Paris). CBRL AGM Lecture 2023, Royal Asiatic Society, London, 13 December 2023 (hybrid).

Conferences:

The Heritage & Archaeology Diwan #7: Architecture and Urban Heritage. This annual event was co-organised with al-Hussein Technical University (HTU), CBRL, the French Institute for the Near East (ifpo), the German Protestant Institute of Archaeology (GPIA) and the American Center of Research (ACOR). Al-Hussein Technical University, Amman, 22–23 July 2023 (in-person).

BIRI Interdisciplinary Conference: Sustainable Water Management: Learning from the Past to Inform the Future. The British Academy, 15–16 March 2024 (hybrid).

Workshops:

Displacement, Development & Humanitarian Response in Jordan. Showcase of research and teaching at the University of Bath with Prof. Jason Hart and Dr Katharina Lenner. CBRL Amman Institute, 10 May 2023 (in-person).

Workshop of the Working Group for establishing an International Palestine Studies Association, Exeter University. 23–24 June 2023 (in-person).

Global Synergies and the Question of Palestine, Exeter University, 6–8 July 2023 (in-person).

Palestine Refugees and International Law (short course), Prof. Dawn Chatty and Prof. Susan Akram, organised by the Refugee Studies Centre, Oxford University and held at CBRL Amman Institute, 15–16 March 2024 (in-person).

Outreach activities:

Water Resources: Management and Sustainability in Jordan from Pre-History towards the Future: The Case of Umm el-Jimal Archaeological Site. Lecture and site visit (with ICOMOS-Jordan, the Heritage Committee at Jordan Engineers Association and al Albayt University). 6 May 2023 (in-person).

The Documentation of Intangible Heritage, with architect Toqa Al-Oran and the filmmaker Khadija Al-Faqeer with the Fikra team, an architectural youth initiative. CBRL Amman Institute, 22 May 2023 (in person).

Palestine and the Global South, Palestine Literature Festival (PALFEST), Dr Toufic Haddad, Keynote Opening Night Speaker. Ramallah, 20 May 2023 (in-person).

Talks by CBRL at The British Academy Summer Showcase 2023: *Aerial Archaeology in the Middle East*, by Dr Robert Bewley; *Transformative Potential of Interconnected Archives*, by Freja Howatt; and *The Old City of Jerusalem's Islamic Cultural Heritage, from the 1930s to the 2020s*, by Jessica Holland, 17 June 2023 (in-person).

Writing the City: Amman at Point Blank Range, workshop on the design and layout of the book led by Dr Hisham Bustani. CBRL Amman Institute, 19 August 2023 (in-person).

Jabal Al-Luweibdeh, Amman. Architectural and historical walking tour with the Fikra initiative team, 9 September 2023 (in-person).

CBRL offices/institutes, archives, and libraries

Staff in London benefit from the facilities of The British Academy in central London, including BIRI shared office space, and are looking forward to the completion of building works that will offer digitally enhanced event spaces on the lower floors later in 2024. The Amman Institute entered its second year at its new location and offices in Jabal Al-Luweibdeh, with steadily increasing numbers of visitors and activities during the first half of 2023/24. The new facilities offer comfortable and accessible spaces to staff, visiting researchers and members of the public for study, work and networking. The

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Kenyon Institute continued to benefit from recent renovations, with the hostel recording good occupancy figures and access to the library available to residents and visitors by appointment. After October 7, 2023, Jerusalem staff worked diligently to safeguard the premises, library and archives.

CBRL's strategic priority on mapping and digitising archives and improving library provision started in 2022 and continued to expand in 2023/24. The successful award of a major British Library Endangered Archives Programme (EAP) grant entitled 'Understanding Mandate Palestine through the Publications and Archive of the British School of Archaeology in Jerusalem' was a significant boost. The grant runs for one year, from August 2023 to the end of July 2024, to create high-quality digital archival copies of 99 rare books dating between 1619-1950 and archival materials dating 1919-1950 consisting of around 33,000 pages from the holdings at the Kenyon and Amman Institutes altogether. Additional staff were recruited for the project, and new digitisation equipment was purchased for the Jerusalem and Amman institutes. All staff received training from experienced Jerusalem archivist and co-project lead Qasem Abu Harb. The Islamic Jerusalem Archive Project (IAP) continued with the online publication of the e-book *Mamluk Jerusalem: An Architectural Study* by Michael Burgoyne (1987), open access on CBRL's JSTOR platform, and an accompanying online exhibit in ArcGIS StoryMaps made available through the CBRL website. The IAP is supported by the Al Tajir Trust, with the aim of digitising and making freely available all three volumes in the Islamic Jerusalem series covering Ayyubid, Mamluk and Ottoman buildings and monuments as well as selected digitisation of representative archive materials. In 2023/24, the joint British IRI Digital Coordination and Strategy Project with fellow BIRI continued into its second year, with funding from The British Academy, to link the archival work of the BIRI together and support shared outreach and engagement through shared histories.

Facilitation and representation

CBRL has an essential role in providing advice and facilitation, as well as representation of the organisation and the region. Both Directors actively support CBRL-sponsored and all visiting researchers; and work collaboratively with universities, government, non-governmental and community-based organisations. In 2023/24, CBRL collaborated with individuals representing 23 organisations in the UK and 36 from organisations in the region.

Significant projects facilitated by CBRL in 2023/24 include those for the 27th year of the long-running Aerial Archaeology of Jordan Project with the Jordanian Royal Air Force for two flying campaigns in November 2023 and March 2024; and the study of British colonial architecture at the As-Safawi, H5, Pumping Station, a CBRL-sponsored project to Durham University and Shatha Mubaideen as project manager based in the Amman Office.

The CBRL Amman Institute continues to be highly grateful for the support received for its work in Jordan from Prince Hassan bin Talal, our patron, and by Princess Sumaya bint El Hassan, President of Jordan's Royal Scientific Society.

Staff

CBRL employs staff in three locations: in London, Amman and Jerusalem.

Plans

The Trustees and Directors of the Institutes continued consulting on CBRL's strategy and four-year business plan to 2025, designed to refresh and renew its mission of supporting and disseminating research on the Levant on a sustainable basis for the common good. The new strategy recognises the changing environment in funding sources, researchers' needs and priorities, and the relevance of our activities to the countries of the Levant. The escalation of regional conflict has presented challenges in advancing CBRL's strategic goals in 2023/24.

CBRL's strategy to 2025 is structured around three core priorities:

- Protecting and enhancing research excellence
- Expanding reach and engagement
- Strengthening the organisation and its operating model

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Our activities to support these objectives include:

- Reviewing and modernising our governance structure;
- Raising funds for new projects, fellowships, to offer opportunities to postgraduate students and to support our work in the UK and the region;
- Investing in our libraries and the accessibility of our archives and research resources, physical and digital;
- Formalising strategic partnerships with UK and regional HEIs and organisations sharing our mission and vision;
- Building on opportunities presented by the renovation of the Kenyon Institute premises and move of the Amman Institute to attract new and returnee users by providing excellent research and networking spaces;
- Building on enhanced opportunities for digital engagement and outreach, including improving measurements to evaluate impact;
- Continuing to upgrade HR structures and practices;
- Designing and developing a comprehensive fundraising strategy; and
- Increasing collaboration with fellow British International Research Institutes (BIRI)

CBRL continues to foster research according to the following themes:

- Heritage - 'Understanding the past ... and its present impacts'
- States, societies and cultures of the Levant
- Cities and urbanisation
- Refugees, migration, displacement, and diasporas
- Challenges of sustainability and resilience

Grants Policy

Grant opportunities for research project grants are available for early career and established researchers based in a UK HE institution to undertake a project (up to £10,000): residential fellowships are available for early career and established researchers, based in a UK HE institution or within 10 years of obtaining a PhD at a UK university if based in one of the countries within CBRL's remit to undertake a period of research (typically three months) at the CBRL's institutes in Amman and/or Jerusalem; travel grants are available for doctoral students registered at a UK HEI or postdoctoral members of staff at a UK HEI to undertake travel in the Levant; and research support grants are available for researchers based in one of the countries within CBRL's remit for graduate students registered at a university in the Levant to undertake project research (up to £1,200). The travel grants available to PhD researchers and research support grants to researchers from the region are funded by members, donors and our reserves, as the specific terms do not allow us to support PhD work from our BA grant. Network Partnership Awards are offered to establish or develop research partnerships between UK- and Levant-based postdoctoral researchers. The CBRL Andrea Zerbini Awards, launched in 2023/24, offer two grants of up to £4,000 each to support UK and EU PhD researchers.

CBRL grant and award opportunities are advertised in academic and research institutions and online (CBRL website and social media). Applications are reviewed on their academic merit through a stringent peer review process by appropriate experts, including those not associated with CBRL. The CBRL Research sub-committee makes the final selection. Applications are only reviewed on academic merit and do not consider the ethnicity, gender, age, disability, sexual orientation, religion, and personal financial circumstances of the applicant. Projects are funded and monitored annually.

Fundraising Policy

We receive most of our funds through restricted (project) or unrestricted (general) grant support from institutional funders, primarily a grant-in-aid from The British Academy, along with some charitable trusts and foundations and grant income for academic projects. We use our membership fees and raise donations from our members to provide research opportunities, such as travel grants for UK

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postgraduates and scholars from the Levant. We raise funds from institutional donors for major projects, fellowships and conference sponsorship.

CBRL does not employ third-party fundraisers or raise funds from the general public. All our staff follow the Code of Fundraising Practice outlined by the UK's Fundraising Regulator. During the year, there have been no complaints about fundraising.

Financial Review

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the governing document, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (the 'Charities SORP').

The British Academy grant covered the year to 31 March 2024 and is divided between a core, or main, grant and the Business Development Fund (BDF) which is intended to develop CBRL's long-term financial sustainability and is subject to separate annual bids to The British Academy. The main BA grant for 2023/24 was the second year of a two-year agreement ending on 31 March 25. The amounts awarded for 2023/24 were £618,995 (main grant) and £122,573 (BDF grant). The two grants made up 85% of the total funds received which is the same as the previous year. CBRL continues to develop initiatives to raise an increasing proportion of its funds from non-BEIS sources and to seek to raise its free reserves to make it both less dependent on a single funding source and more resilient to swings in forward planning.

We also received our regular contributions to unrestricted income from membership, publishing royalties and contributions, bank interest, hostel accommodation and office space rental, total £71,747.

The overall result for the year is a surplus in the general fund of £1,712 leaving unrestricted reserves of £361,125. Restricted reserves had a net movement of £32,496 leaving restricted reserves of £139,974.

Our ongoing financial planning strategy is to minimise risk through matching our permanent cost base to the core grant, while growing our activities on the basis of income generation from other sources including involvement as principal or partner in other grant-funded initiatives and fundraising for specific purposes such as major projects, fellowships and conference sponsorship.

Reserves Policy

Charity Commission guidance defines free reserves as 'income which becomes available to the charity and is to be expended at the trustees' discretion in furtherance of any of the charity's objects, but is not yet spent, committed or designated'.

The trustees have examined the needs and challenges faced by the Charity in both the short and medium term, along with relevant financial forecasts, and have formulated a policy to meet those needs.

The existing free reserve policy set by the trustees is a level where at least the equivalent of four months of normal expenditure is maintained, recognising that some of the potential risks to our operation may cause a significant loss of local income streams. Based on expenditure that is planned for 2024/25, this policy would require free reserves in the order of £200,000. CBRL has current free reserves of £303,749.

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At the balance sheet date, free reserves comprised the following:

	2024 £
Total funds per Balance Sheet	501,099
Deduct:	
Restricted Funds (Note 9)	139,974
Fixed Assets held for charity use (Note 5)	57,376
Free Reserves at 31 March 2024	303,749

The trustees will assess this policy on an ongoing basis.

Governance and Management

Constitution

The Council for British Research in the Levant ("CBRL") is a charity registered in England and Wales (Number 1073015). It is also a company registered under the Companies Act 2006 (Number 3566646). CBRL is governed by its Memorandum and Articles of Association supplemented by Byelaws.

Corporate Governance

Management of CBRL is vested in a Committee of Management, which consists of not fewer than five members elected by the CBRL membership in addition to those serving by virtue of their office. Honorary Officers elected at the AGM in 2023/2024 are the Chair, Honorary Treasurer, Honorary Secretary, Honorary Research Chair, and Honorary Publications Chair. Editors of CBRL's journals and monographs are no longer required to be trustees. All members of the Committee must be CBRL members. The Committee of Management is the CBRL's Board of Trustees, and its members (other than the President) are the trustees of the CBRL. Ordinary trustees serve for a maximum period of four consecutive years.

On election, trustees are given a copy of the Memorandum and Articles of Association, a copy of the Byelaws and CBRL procedural documentation. They are offered guidance on the role and responsibilities of trustees of registered charities. Trustees oversee management through quarterly meetings of the Board, scheduled meetings of the sub-committees, and where necessary, on an ad hoc basis via email, telephone or internal secure messaging, as appropriate. The AGM was held in December 2023.

The Committee of Management is supported by specialist sub-committees whose membership is supplemented by staff members and, where required, by additional external guest members.

- Finance and Governance: J Shakeshaft (Chair), Dr R Bewley (until December 2023), T Thomson, and Sean Hird.
- Research: Prof G Barker (Chair until December 2023), Prof A Arsan (Chair from December 2023 until June 2024), Dr K Badreshany (Acting Chair from July 2024), Dr N Naser-Najjab (until June 2024), and Dr R Sparks (until December 2023). Dr B Baser and Prof T Insoll served as external guest members and advisors and then as trustee sub-committee members following their election in December 2023. Dr B Baser resigned as trustee in June 2024 but remains a guest member.
- Publications: Prof G Barker (Chair until December 2023), Prof G Philip (Chair from December 2023), Dr S Irving (Contemporary Levant Editor-in-Chief, ex-officio), Dr C Middleton (Levant Editor-in-Chief, ex-officio), and external guest member and advisor Dr Jennie Bradbury.
- Human Resources: T Thomson (Chair until December 2023, continuing as a sub-committee member), Prof G Philip (Chair from April 2024) S Ewans (Chair from January to March 2024), D Longe, K Owen (until December 2023).

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- Development: Dr N Phoca-Cosmetatou (Chair until December 2023), Dr R Bewley, Dr S Hird, T Thomson and J Shakeshaft (Acting Chair)

Each sub-committee has its own terms of reference, and their reports are standing agenda items for the Committee of Management. Owing to the increasing professionalisation of CBRL's operations, a review of CBRL's constitution, committee structures, honorary officers, trustee roles, and membership structure is ongoing. Ad-hoc appointments panels continued to be set up to appoint new members of staff and for trustee recruitment, as well as ad-hoc working groups for time-limited issues of strategic importance. In recent years these have been fundraising (now the development sub-committee) and library working groups.

The Committee of Management is responsible for considering and approving all the recommendations of its sub-committees, working with the CBRL directors, developing the overall strategy and direction of the CBRL. CBRL continues to review and monitor its statement of principles, policies (codes of conduct and gift acceptance), and grant management.

Day-to-day management of the CBRL is delegated to the Directors who act both as institute directors and ex-officio members of committees. Dr Carol Palmer, the CBRL Director and CBRL Amman Institute Director, directs operations at all locations. Dr Toufic Haddad, the Kenyon Institute Director was responsible for staff and operations in Jerusalem, also acting as CBRL Deputy Director until March 2024. The directors are active researchers in addition to their administrative and operational responsibilities.

Remuneration policy

The governing principles of the Charity's draft remuneration policy are as follows:

- To ensure delivery of the Charity's objectives
- To attract and retain a motivated workforce with the skills and expertise necessary for organisational effectiveness
- That remuneration should be equitable and coherent across the organisation while recognising the particular complexities of employing staff in several countries
- To take account of the purposes, aims and values of the Charity
- To ensure that pay levels and pay increases are appropriate in the context of the interests of our beneficiaries.

Senior Executive Remuneration

CBRL considers the following principles in terms of the remuneration of its senior executives:

- To ensure that the Charity can access the types of skills, experiences and competencies that it needs in its senior staff, the specific scope of these roles in the Charity and the link to pay.
- The nature of the wider employment offer made to senior employees, where pay is one part of a package that includes personal and career development, personal fulfilment and association with the public benefit delivered. The Charity recognises that it is, on occasion, possible to attract senior executives at a discount to public sector or private sector market rates.

In line with the recommendations of the NCVO Inquiry into Executive Remuneration published in April 2014, the Charity has decided to disclose the remuneration of the Executive Team, which for 2023/2024 comprised the directors at the overseas institutes.

Remuneration for the year ended 31 March 2024 comprised salary and pension contributions. There are no other pecuniary benefits for senior or other staff at the Charity.

Risks

The Board has accepted the wider responsibilities in the revised 'Statement of Recommended Practice Accounting and Reporting by Charities' issued by the Charity Commission in October 2000 as updated by SORP 2015. The Finance and Governance sub-committee reviews management and financial procedures to ensure the identification of major risks to which the CBRL may be exposed and to ensure appropriate systems are in place to mitigate them. Responsibility for reviewing and

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

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updating the CBRL risk register is currently held by the Honorary Secretary, who is a member of the Committee of Management, Finance and Governance and HR sub-committees.

Risks to our activities arise from regional instability and the potential impact on the security of our Institutes, staff, and visiting researchers. CBRL cannot replace the risk assessments undertaken within UK HEIs (Higher Education Institutions) nor accept responsibility for visiting researchers and students, but CBRL works to minimise risks to staff and visitors. Procedures have been updated to ensure that researchers visiting our two overseas Institutes have undertaken their own risk assessments.

The operation of our Institutes is reliant on relevant permissions from authorities in the territories in which they are situated, where CBRL maintains two institutes one each in Jerusalem and Amman. Foreign NGOs and learned societies are increasingly subject to enhanced scrutiny throughout the Middle East which causes frustration of the fulfilment of our educational purposes. CBRL mitigates these risks by demonstrating benefit to the local community and researchers (e.g. the institute libraries and through partnerships on research projects) and building strong relationships with all relevant local and international stakeholders.

The other material risk faced by CBRL is in respect to its core British Academy funding. The British Academy core funding levels in 2023/2024 were reduced from 2022/2023, noting that the contingency fund for all BIRI has now been incorporated into the main grant. Advance notice of a reduction in The British Academy award for 2024/25 led to redundancies at the end of March 2024, including the Kenyon Institute Director/Deputy Director and Strategic Projects Director. CBRL is continuing its efforts to reduce costs and raise additional funds.

Trustee Responsibilities in relation to the Financial Statements

The trustees (who are also directors of the Council for British Research in the Levant for the purposes of company law) are responsible for preparing the Trustees' 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 which give a true and fair view of the state of the affairs of the charitable company and of 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 the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any material departures which are explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

None of the trustees had any beneficial interest in any contract to which the company was party during the year.

Each of the trustees has confirmed that so far as he/she is aware, there is no relevant audit information of which the company's auditors are unaware, and that he/she has taken all the steps that he ought to have taken as a trustee in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

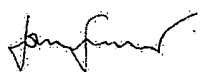
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This report also represents the directors' report as required by company law.

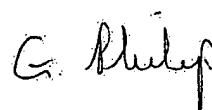
These financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard 102.

Signed on behalf of the Council by:


JOHN SHAKESHAF

Trustee: John Shakeshaft (Chair)

Date: 14th Oct 2024



Trustee:

Prof Graham Philip

Date: 14th Oct 2024

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INDEPENDENT AUDITOR'S REPORT

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INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

Opinion

We have audited the financial statements of the Council for British Research in the Levant (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, 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 March 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 Auditor's 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 UK, including the FRC'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 entity'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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

INDEPENDENT AUDITOR'S REPORT

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Opinions 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, which includes the directors' report prepared for company law purposes, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the 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.

We have nothing to report in respect of the following matters in relation to which the 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; or
- the trustees' were not entitled to take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement 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.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements 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 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 can detect irregularities, including fraud is detailed below:

Discussions with and enquiries of management and those charged with governance were held with a view to identifying those laws and regulations that could be expected to have a material impact on the financial statements. During the engagement team briefing, the outcomes of these discussions and enquiries were shared with the team, as well as consideration as to where and how fraud may occur in the entity.

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT
INDEPENDENT AUDITOR'S REPORT
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The following laws and regulations were identified as being of significance to the entity:

- Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards, Company Law, and Charity Law.
- Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with the charitable objectives, public benefit regulations, regional law, employment law and health and safety legislation.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the Trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of Trustee meeting minutes; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

INDEPENDENT AUDITOR'S REPORT

YEAR ENDED 31 MARCH 2024

Opinion on other matter as required by The British Academy grant letter

In our opinion, in all material aspects, the grant payments from The British Academy have been applied in accordance with, and for the purposes set out in, the Agreement.

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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Elizabeth Wicks
Senior Statutory Auditor

For and on behalf of WMT
Chartered Accountants and Statutory Auditors
4 Beaconsfield Road
St Albans
Hertfordshire
AL1 3RD

Date: 14 October 2024

Statement of Financial Activities (Incorporating Income and Expenditure Account)

For the year ended 31 March 2024

Council for British Research in the Levant

	Notes	Unrestricted 31 Mar 2024	Restricted 31 Mar 2024	Total 31 Mar 2024	Unrestricted 31 Mar 2023 (as restated)	Restricted 31 Mar 2023 (as restated)	Total 31 Mar 2023 (as restated)
		£	£	£	£	£	£
Income and Endowments from:							
Donations and Legacies	2(a)	6,831	741,568	748,399	5,260	724,037	729,297
Charitable Activities	2(b)	57,505	77,709	135,214	73,294	44,944	118,238
Investments	2(c)	7,411	-	7,411	2,271	-	2,271
Total		71,747	819,277	891,024	80,825	768,981	849,806
Expenditure on:							
Raising Funds (as restated)	3	-	87,711	87,711	-	74,994	74,994
Charitable Activities	3	72,108	696,997	769,105	55,614	839,423	895,037
Total		72,108	784,708	856,816	55,614	914,417	970,031
Net income/(expenditure)		(361)	34,569	34,208	25,211	(145,436)	(120,225)
Transfers between funds	9	2,073	(2,073)	-	(46,018)	46,018	-
Net Movement in Funds		1,712	32,496	34,208	(20,807)	(99,418)	(120,225)
Reconciliation of Funds							
Funds brought forward (as restated)	9(b)	359,413	107,478	466,891	380,220	206,896	587,116
Funds carried forward		361,125	139,974	501,099	359,413	107,478	466,891

Balance Sheet

For the year ended 31 March 2024

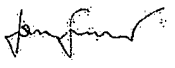
Council for British Research in the Levant

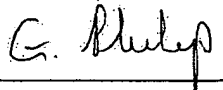
	Notes	Unrestricted 31 Mar 2024	Restricted 31 Mar 2024	Total 31 Mar 2024	Total 31 Mar 2023 (as restated)
		£	£	£	£
Fixed Assets:					
Tangible assets	5	57,376	-	57,376	66,404
Total Fixed Assets:		57,376	-	57,376	66,404
Current assets:					
Debtors	6	2,258	43,823	46,081	37,399
Cash at bank and in hand		321,521	236,618	558,139	546,119
Total Current assets:		323,779	280,441	604,220	583,518
Liabilities					
Creditors: Amounts falling due within one year	7	20,030	68,903	88,933	77,420
Net current assets		303,749	211,538	515,287	506,098
Provisions	8	-	71,564	71,564	105,611
Total net assets		361,125	139,974	501,099	466,891
Total funds of the charity					
Restricted funds	9	-	139,974	139,974	107,478
Unrestricted funds	9	361,125	-	361,125	359,413
Total Funds of the Charity		361,125	139,974	501,099	466,891

Registered Charity Number : 1164694, registered Company Number : 09388752

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006. Under Companies Act 2006, Section 454, on a voluntary basis, the trustees can amend these financial statements if they subsequently prove to be defective. The financial statements are prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

Approved by the Board of directors on 14th Oct 2024, and signed on its behalf

Name: John Shakeshaft Signature: 

Name: Prof Graham Philip Signature: 

Statement of Cash Flows

For the year ended 31 March 2024

Council for British Research in the Levant

	Notes	2024	2023 (as restated)
		£	£
Cash flows from operating activities:			
Net cash flow provided by (used in) operating activities (Note A)		19,357	(195,776)
Cash flow from investing activities:			
Bank interest	2(c)	7,411	2,271
Purchase of tangible fixed assets	5	(8,172)	(3,809)
Net cash flow from investing activities		(761)	(1,538)
Note A			
Reconciliation of Net Income to Net Cash			
		2024	2023
		£	£
Net income		34,208	(120,225)
Depreciation charges		16,365	13,484
Bank interest	2(c)	(7,411)	(2,271)
Profit/(loss) on sale of fixed assets		835	-
(Increase)/Decrease in debtors		(8,682)	(14,790)
Increase/(Decrease) in creditors		18,089	(52,942)
Increase/(Decrease) in provisions		(34,047)	(19,032)
		19,357	(195,776)
Change in cash and cash equivalents in the reporting period		18,596	(197,314)
Change in cash and cash equivalents due to exchange rate movements		(6,576)	(955)
Cash and cash equivalents brought forward		546,119	744,388
Cash and cash equivalents carried forward		558,139	546,119

Notes to the Financial Statements

For the year ended 31 March 2024

Council for British Research in the Levant

1 Accounting policies

(a) (i) Basis of accounting

The financial statements consolidate the accounts of the London and overseas branches of the Council for British Research in the Levant (CBRL). The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with Statement of Recommended Practice (SORP 2005), 'Accounting and Reporting by Charities: Statement of Recommended Practice', the Companies Act 2006 and the Financial Reporting Standard 102 (2nd Edition, effective January 2019).

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Charitable Company is a public benefit company for the purposes of FRS 102 and therefore the Charity also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP Second Edition), the Companies Act 2006 and the Charities Act 2011. The functional currency of the charity is Sterling.

(ii) Going Concern

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In making the going concern statement the trustees have considered the probability of British Academy funding continuing at the approximate levels awarded for FY 2024/5; the probability of winning grant and scholarship income from third parties; the probability of philanthropic gifts; the probability of support from other public bodies; and the sufficiency of reserves to conduct an orderly wind up of business beyond 13 months. The British Academy have given us reasonable assurance that subject to adequate performance within terms already defined and audited, funding will continue as envisaged. We have sufficient projects in hand, with funders identified, including different streams of government funding, and proposed to believe that the grant success targets are reasonable. Our expectations for philanthropic returns are necessarily modest, asset based but necessary to fulfill our mission.

(b) Incoming resources

Grant and publications income are recognised within the SOFA where the organisation is entitled to the income, it is certain that the resource will be received, and the resource can be quantified with reasonable accuracy.

Where entitlement to grant income requires a specific performance to be achieved (i.e. performance related grant) then incoming resources are recognised only to the extent that the performance has taken place. Where monies are received in advance of entitlement they are deferred and only recognised when the activity providing an entitlement to this income has taken place.

Hostel and other services income is recognised in the period in which the services have been provided.

(c) Members subscriptions and events and conferences

Subscriptions and events are accounted for in the year to which they apply. Subscription income that relates to a subsequent financial accounting period is carried forward as deferred income.

(d) Resources expended

All expenditure is accounted for on an accruals basis.

Grants payable are charged in the year to which the offer relates 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. Grants returned are recognised in the year that they are received.

Research costs include grants, staff research time as well as research facilities and other services.

Support costs are allocated on the basis of staff time. Allocation of other costs includes an element of judgement and the charity has had to consider the cost benefit of detailed calculations and record keeping. Therefore the support costs shown are a best estimate of the costs that have been so allocated. Support costs include the expenses associated with Committee of Management meetings, Committee elections, external audit, strategic review, and compliance with other constitutional and statutory requirements.

(e) Fixed assets

All assets with a cost in excess of £1,000 are capitalised as fixed assets except for laptops which are capitalised if the cost exceeds £500.

Depreciation is charged at the following rates:

Motor vehicles	20% p.a. straight line basis
Computer and other equipment	20% p.a. straight line basis
Furniture, fixtures and fittings	10% p.a. straight line basis

(f) Publications

Publication costs are carried forward and charged to the Statement of Financial Activities in the year of publication.

(g) Stocks

Stocks of publications are valued at the lower of cost and net realisable value.

Notes to the Financial Statements continued

1. Accounting Policies - continued

(h) Foreign currencies

The accounts of overseas branches have been translated at the rate of exchange ruling at the year end.

(i) Taxation

The company is a charity within the meaning of Para 1 Schedule 6 Finance Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010, to the extent that such income is applied exclusively for charitable purposes. No tax charge arose in the period.

(j) Operating leases

Rental costs under operating leases are charged to the Statement of Financial Activities, as the charges are incurred over the lease period.

(k) Fund accounting

Restricted funds comprise unexpended balances of donations and grants held on trust to be applied for specific purposes.

General funds comprise the accumulated unrestricted funds which have not been designated for any specific purpose. They are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

(l) Pensions

The institution participates in Universities Superannuation Scheme. The assets of the scheme are held in a separate trustee-administered fund. Because of the mutual nature of the scheme, the assets are not attributed to individual institutions and a scheme-wide contribution rate is set. The institution is therefore exposed to actuarial risks associated with other institutions' employees and is unable to identify its share of the underlying assets and liabilities of the scheme on a consistent and reasonable basis. As required by Section 28 of FRS 102 "Employee benefits", the institution therefore accounts for the scheme as if it were a defined contribution scheme. As a result, the amount charged to the profit and loss account represents the contributions payable to the scheme. Since the institution has entered into an agreement (the Recovery Plan) that determines how each employer within the scheme will fund the overall deficit, the institution recognises a liability for the contributions payable that arise from the agreement (to the extent that they relate to the deficit) with related expenses being recognised through the profit and loss account.

Foreign pensions: Local employees of the overseas institutes are members of relevant state pension schemes where required by local law. CBRL pays employer contributions as required by those schemes. Additional provision is made for unfunded pension and termination obligations in respect of those employees not covered by relevant state pension schemes, where required by local law.

(m) Heritage Assets

The CBRL library is of historical and scientific importance to the objectives of the charity and is a key resource for its contribution to knowledge and culture.

Both branches of the library in Amman and Jerusalem are open to the public and local students. The historic role of the CBRL library in Jerusalem, predating modern political boundaries, allows it to serve as one of the few neutral meeting places in an otherwise divided city. The library has its roots in the early twentieth century and is made up of gifts, exchanges and acquisitions. Following the establishment of the British School of Archaeology in Jerusalem in 1919, the library was established to hold the Palestine Exploration Fund's Jerusalem library and was enhanced by the gift of Phythian-Adams' (the first Assistant Director) book collection. A large part of the library holdings could not be replaced, and no accurate value can be established by any means short of offering it for sale.

Part-time librarians, supported by other CBRL staff, curate both branches of the library. The library catalogue is held in a professional library software system publicly available online through the CBRL website. The current number of entries in the joint catalogue is 17,144 books and booklets, 408 journal and online journal series titles, 1,148 off-prints and 593 rare books. The increasing availability of digital resources, means that the virtual library that can be accessed through CBRL is now a major resource. There is a large map collection (nearly 2,000 sheet maps), including a collection of historic maps. The library budget includes funds for such items as binding or covering books to preserve them. New paper and softback books are placed in plastic covers. Library collection policy is regularly reviewed and updated. Additions to the library are acquired through purchase, exchanges with CBRL publications, and donations.

2023/24	:	£302 for acquisitions, £2,319 on equipment and maintenance: £1,998 Insurance
2022/23	:	£343 for acquisitions, £992 on equipment and maintenance: £1888 insurance
2021/22	:	£459 acquisitions; £2,226 on equipment and maintenance: £730 insurance
2020/21	:	£2,312 acquisitions; £690 on equipment and maintenance: £1,111 insurance
2019/20	:	£3,268 acquisitions; £4,268 on equipment and maintenance; £1,221 insurance
2018/19	:	£4,106 acquisitions; £813 on equipment and maintenance; £1,237 insurance
2017/18	:	£8,308 acquisitions; £518 on equipment and maintenance; £666 Insurance
2016/17	:	£12,208 acquisitions; £1,079 net refund on equipment and maintenance; £1,934
2015/16	:	£15,033 acquisitions; £3,426 equipment and maintenance; £1,722 insurance

These figures are included in the statement of financial activities. These figures do not include donations, as the value of donations cannot easily be reliably established. Most are donated by authors, and include works, such as theses, that cannot be valued. No books purchased are over £1,000 in value.

The library has not been capitalised in past accounting periods. It is difficult and costly to attribute a cost, especially with regard to the map collection, the continuous runs of journals, and the rare books. In addition, many of the books are PhD and Master's dissertations, donated by their authors. These works have no commercial value. Conventional valuation approaches would not reflect the value of the asset to the charity which lies in the nature and location of the total collection and not the sum of its individual parts. In addition, significant costs would be incurred in attempting to value the asset which would be excessively onerous compared with the additional benefit to be derived by users of these accounts in assessing the trustees' stewardship of the assets.

Notes to the Financial Statements continued

1. Accounting Policies - continued

(n) Critical accounting estimates and areas of judgement

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year except for the provision relating to UK and overseas pension liabilities.

FRS 102 makes the distinction between a group plan and a multi-employer scheme. A group plan consists of a collection of entities under common control typically with a sponsoring employer. A multi-employer scheme is a scheme for entities not under common control and represents (typically) an industry wide scheme such as Universities Superannuation Scheme (USS). The accounting for a multi-employer scheme where the employer has entered into an agreement with the scheme that determines how the employer will fund a deficit results in the recognition of a liability for the contributions payable that arise from the agreement (to the extent that they relate to a deficit) with the resulting expense charged through the profit and loss account in accordance with section 28 of FRS 102. The trustees are satisfied that USS meets the definition of a multi-employer scheme and has therefore recognised the discounted fair value of the contractual contributions under the recovery plan existing at the date of approving these financial statements.

(o) Other financial instruments

i. Cash and equivalents

Cash and cash equivalents include cash at banks and in hand and short term deposits with a maturity date of three months or less

ii. Debtors and creditors

Debtors and creditors receivable or payable within one year of the reporting date are carried at their transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to a market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

Notes to the Financial Statements continued

2. Income

	2024	2023 (as restated)
	£	£
Net income is stated after charging:		
Payments under leases overseas	34,467	35,393
Depreciation	15,112	13,484
Auditor's remuneration		
- current year, excl VAT	12,250	11,400
- prior year		528
- in respect of non audit services	-	-
Foreign exchange differences	6,582	2,812

(a) Income from Donations and Legacies

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	31 Mar 2024	31 Mar 2024	31 Mar 2024	31 Mar 2023	31 Mar 2023	31 Mar 2023
	£	£	£	£	£	£
Grant-in-Aid (British Academy)	-	741,568	741,568	-	724,037	724,037
Membership subscriptions	6,531	-	6,531	5,260	-	5,260
Donations	300	-	300	-	-	-
Total Income from Donations and Legacies	6,831	741,568	748,399	5,260	724,037	729,297

(b) Income from Charitable Activities

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	31 Mar 2024	31 Mar 2024	31 Mar 2024	31 Mar 2023	31 Mar 2023	31 Mar 2023
	£	£	£	£	£	£
Grants for specific purposes	-	77,709	77,709	-	44,944	44,944
Levant income	30,542	-	30,542	27,178	-	27,178
Sale of publications	444	-	444	545	-	545
Events income	2,104	-	2,104	1,393	-	1,393
Facilities hire	24,415	-	24,415	41,403	-	41,403
Sale of fixed assets	-	-	-	2,775	-	2,775
Total Income from Charitable Activities	57,505	77,709	135,214	73,294	44,944	118,238

(c) Income from Investments

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	31 Mar 2024	31 Mar 2024	31 Mar 2024	31 Mar 2023	31 Mar 2023	31 Mar 2023
	£	£	£	£	£	£
Bank interest	7,411	-	7,411	2,271	-	2,271
Total Income from Investments	7,411	-	7,411	2,271	-	2,271
Total Income	71,747	819,277	891,024	80,825	768,981	849,806

3. Expenditure

a) Analysis of total expenditure 2024

	Activities undertaken directly	(Note 3 (c)) Grant funding of activities	(Note 3(b)) Support costs	Total
	£	£	£	£
Expenditure on raising funds				
Grant-in-aid and fundraising	76,293	-	11,418	87,711
Charitable activities				
Research	338,850	-	221,046	559,896
Publications	26,060	-	9,264	35,324
Library	71,984	-	47,144	119,128
Events and conferences	44,553	-	10,204	54,757
Total resources expended	557,740	-	299,076	856,816

b) Analysis of support costs 2024

	Research	Publications	Library	Events and conferences	Raising Funds	Total
	£	£	£	£	£	£
Management and finance	113,691	8,121	24,362	8,121	8,121	162,416
Communications and IT	1,820	202	405	202	1,416	4,045
Premises	76,002	-	21,436	-	-	97,438
Depreciation	16,366	-	-	-	-	16,366
Governance	13,167	941	941	1,881	1,881	18,811
Total Support costs	221,046	9,264	47,144	10,204	11,418	299,076

c) Analysis of grant funding of activities 2024

During the year 12 (2023: 15) individuals received grants and bursaries to a total value of £59,194 (2023: £43,304)

		Amount received
Project Grants		
Dr Kamal Badreshany, Durham University	The Koumba Project: the origins of complex society in North	9,975
Dr Emilio Distretti, School of Architecture, Royal College of Art, London	Architecture of Repair: heritage conservation, resistance and healing in rural Jerusalem	6,500
Dr Imad El Anis, Nottingham Trent University	Climate change adaptation and resilience-building in refugee communities in Jordan	9,815
Dr Dila Lteif, Cambridge University	Slaughterhouse Struggle: Space, Time and Ideology in Beirut's class conflicts of the 1960s	10,000
Dr David Petts, Durham University	British Colonial Architecture in Jordan and its Management in a Post-colonial Context: The Case for As-Safawi Compound: Phase II	9,984
Prof Reginald Pringle, Cardiff University	Aqaba Castle (Qal'at/Khân al-'Aqaba): Final publication of the British-Belgian survey and excavations of 2000-4.	1,920
Dr Bruce Routledge, University of Liverpool	The Nabataean Temple at Dhiban: Before, during and after the ASOR excavations	5,000
Research Support Grants		
Loaay Wattad, Tel Aviv University	Children's Literature as an Articulation of Resistance: Writing for Children in Palestine	1,200
Travel Grants		
Riya Al'Sanah, Tel Aviv University	Predatory Inclusion: Financial Markets, Housing and Palestinian Urban Poverty, Precarious Housing, and Real Estate in the Political Economy of Beirut, c. 1943-1975	1,200
Jan Altaner		1,200
Marya Hannun	Between Pan-Islamism and the Eastern Women's Congresses: Integrating Arab and Afghan Women's Movements in the Early Twentieth Century	1,200
Joel Stokes	Heritage A&E' in East Jerusalem: Palestinian Heritage Praxis, Agency, Efficacy, and legitimacy under military occupation	1,200
		59,194

Notes to the Financial Statements continued

3. Expenditure - continued

d) Analysis of total expenditure 2023	Activities undertaken directly	Grant funding of activities	Support costs (as restated)	Total (as restated)
	£	£	£	£
Expenditure on raising funds				
Grant-in-aid and fundraising	62,106	-	12,888	74,994
Charitable activities				
Research	267,294	-	256,693	523,987
Publications	27,828	-	10,355	38,183
Library	160,002	-	56,556	216,558
Events and conferences	104,798	-	11,511	116,309
Total resources expended	622,028	-	348,003	970,031

Analysis of support costs 2023

e)	Research (as restated)	Publications	Library	Events and conferences	Raising Funds	Total (as restated)
	£	£	£	£	£	£
Management and finance	125,543	8,968	26,902	8,968	8,968	179,349
Communications and IT	2,065	229	459	229	1,606	4,588
Premises	99,404	-	28,037	-	-	127,441
Equipment	-	-	-	-	-	-
Depreciation	13,484	-	-	-	-	13,484
Governance	16,197	1,158	1,158	2,314	2,314	23,141
Total Support costs	256,693	10,355	56,556	11,511	12,888	348,003

Depreciation has been restated from £5,409 to £13,484, an increase of £8,455, as detailed in notes 5 and 14.

4. Trustee and Employee information

No remuneration was paid to the trustees. Grants of £13,286 were received from one trustee for the Aerial Archaeology project in Jordan project. No donations from trustees were received in 2023. 4 trustees received expense payments of £992 for travel and subsistence (2023: £6,924, 4 trustees for travel and subsistence).

	31 Mar 2024	31 Mar 2023
	£	£
Salaries	396,181	449,209
Social security	29,679	30,145
Overseas Employment tax	11,607	9,728
Pension, including movement in provision	54,740	27,763
Total Employment Costs	492,207	516,845

Employment Information

	31 Mar 2024	31 Mar 2023
	£	£
Key management personnel compensation	£139,061	£127,107
Average number of employees during the period:	16	18

In 2024, no employee received remuneration over £60,000. In 2023 (Nil).

The trustees consider the Board of Trustees and the overseas Institute Directors as comprising the key management personnel of the Charity in charge of directing and controlling the charity and running the Charity on a day to day basis. All trustees give their time freely and no trustee remuneration was paid in the year.

5. Fixed assets

	Computer, office and other equipment	Motor vehicles	Furniture, fixtures and fitting	UK Office equipment	Total
	£	£	£	£	£
Cost					
Opening balance (as restated)	61,650	27,154	31,456	4,317	124,577
Additions	6,673	-	-	1,499	8,172
Disposals	(2,088)	-	-	-	(2,088)
Closing balance	66,235	27,154	31,456	5,816	130,661
Depreciation					
Opening balance (as restated)	20,136	20,780	15,141	2,116	58,173
Depreciation charge for the year	11,182	2,250	1,983	950	16,365
Depreciation eliminated on disposal	(1,253)	-	-	-	(1,253)
Closing balance	30,065	23,030	17,124	3,066	73,285
Net book value 31 March 2024	36,170	4,124	14,332	2,750	57,376
Net book value 31 March 2023	41,514	6,374	16,315	2,201	66,404

All fixed assets belong to unrestricted funds.

Fixed asset prior year adjustment

Cost as at 1 April 2023	21,245	27,154	12,879	4,317	65,595
Prior year restatement	40,405	-	18,577	-	58,982
Cost as at 1 April 2023 (as restated)	61,650	27,154	31,456	4,317	124,577
Depreciation as at 1 April 2023	13,478	20,780	11,621	2,116	47,995
Prior year restatement	6,658	-	3,520	-	10,178
Depreciation as at 1 April 2023 (as restated)	20,136	20,780	15,141	2,116	58,173

See also note 14. Prior Year Adjustment.

6. Debtors

	31 Mar 2024	31 Mar 2023
	£	£
Other debtors and accrued income	25,688	14,466
Prepayments	20,393	22,933
Total Debtors	46,081	37,399

7. Creditors

	31 Mar 2024	31 Mar 2023
	£	£
Other creditors	31,756	39,135
Accruals for trade creditors	52,255	24,848
Accruals for grants payable	-	7,902
Deferred income	4,922	5,535
Total Creditors	88,933	77,420

Deferred income analysis

	31 Mar 2024	31 Mar 2023
	£	£
Deferred income b/f	5,535	4,077
Membership income released	(3,735)	(2,277)
Membership income deferred	3,122	3,735
Deferred income balance	4,922	5,535

8. Provisions

	2024	2023
	£	£
USS pension scheme deficit provision	27,671	64,024
Overseas pension provisions	43,893	41,587
	71,564	105,611

9. Reconciliation of Funds

(a) 2024

	Balance 31 March 2023 (as restated)	Incoming resources	Resources expended	Transfer of funds	Balance 31 March 2024
	£	£	£	£	£
Restricted funds					
British Academy BIRI Grant	-	618,995	(622,351)	3,356	-
British Academy Business Development Fund	-	122,573	(123,247)	674	-
Jerusalem Excavation Publications	11,888	-	-	-	11,888
Ancient Jerusalem Project	38,952	-	-	-	38,952
British Academy Incentivisation Grant	302	-	(253)	-	49
British Academy Advanced Language Training	53,901	-	-	-	53,901
British Academy Strategic Development Fund	692	-	-	-	692
Travel grant fund	20	-	(20)	-	-
Kenyon Institute Library Fund	484	100	-	-	584
Tall Dhiban	847	-	-	-	847
Aerial Archaeology in Jordan	392	3,286	(2,429)	-	1,249
Andrea Zerbini Grant	-	16,000	(7,908)	-	8,092
Al Tajir Ottoman Digitisation	-	9,091	-	-	9,091
Endangered Archives Program	-	49,232	(28,500)	(6,103)	14,629
	107,478	819,277	(784,708)	(2,073)	139,974
General funds	359,413	71,747	(72,108)	2,073	361,125
	466,891	891,024	(856,816)	-	501,099

General funds prior year adjustment

	Balance 31 March 2022	Incoming resources	Resources expended	Transfer of funds	Balance 31 March 2023
General funds	322,961	80,825	47,159	(46,018)	310,609
Prior year adjustment	57,259	-	8,455	-	48,804
General funds (as restated)	380,220	80,825	55,614	(46,018)	359,413

See also note 14.

A contribution of £5,434 was made from general reserves to support the activities funded by the BIRI Grant (2023: £45,976)

Transfers of £8,171 were made in 2023/24 to general funds for the purchase of fixed assets funded by the British Academy grant (£2,068) and the British Library grant (£6,103). The opening balance of unrestricted reserves has increased by £58,982 to reflect a prior year adjustment for the purchase of fixed assets funded by the British Academy grant.

Notes to the Financial Statements continued

Details of Restricted Funds

The British Academy BIRI grant is money granted by the British Academy to specifically support research, library collections and conservation, communications and outreach, core establishment costs. It includes amounts from the primary and contingency grants.

The Business Development Fund represents grant-in-aid received from the British Academy for the purposes of supporting fundraising, seeking further sources of research funding, maximising the commercial aspects of operations, and funding cost savings and efficiencies. CBRL bids annually for this grant.

The BIRI Collective grant was awarded by the British Academy in 2022/23 to fund the review of the status of the digital archives across all of the BIRI's.

Jerusalem Excavation Publication funds are to be used solely for the publication of the Ancient Jerusalem project, until publication of the last volume in the series. This fund is continuing to receive income from the interest on funds held.

The Ancient Jerusalem Project is funded by the Leverhulme Trust and Institute of Aegean Prehistory. The funds are to bring to publication remaining material from the archaeological excavations directed by Dame Kathleen Kenyon in Jerusalem. This fund is continuing to receive income from the interest on funds held.

The British Academy Incentivisation Grant represents funds awarded to increase institutes disciplinary and funding-base breadth. The grant was awarded to 'map' Social Science Research in Syria. Due to the deteriorating situation in Syria, the focus of the project subsequently shifted to Jordan and the broader Levant.

The British Academy Advanced Language Training represents funds awarded from the British Academy Language and Quantitative Skills Programme. The grant was awarded for Advanced Language Provision in Arabic for post-doctoral researchers.

The British Academy Strategic Development Fund represents funds awarded to research projects to encourage Institutes to broaden their research and funding base.

The Travel Grant Fund represents donations from CBRL members to fund the Travel Grants programme.

The Kenyon Institute library fund consists of donations from St John's College, Oxford to fund book purchases for the Kenyon Institute library. This fund is continuing to receive donations.

Tall Dhiban was received from the University of Liverpool for research to strengthen the local stewardship of Tall Dhiban, a historical site 70 kms south of Amman, Jordan.

Aerial Archaeology in Jordan project is long-term research project. The aim is to discover, record, and monitor archaeological sites in Jordan, using aerial photography. The research will help us better understand past human settlement of the various regions in Jordan, and assist in the protection and presentation of important sites, in association with the Department of Antiquities.

The Andrea Zerbini Foundation was set up in memory of a director working for CBRL who died in service. In 2023/24, CBRL received funding of £16,000 and will award two grants each year of £4,000 each. Research subject matter aligns to the foundation's interests, namely: Ancient History; Landscape Archaeology; IT/GIS Applications in Archaeology; Aerial Archaeology; Migration and Migrant Identities in the Near East from Antiquity to the Middle Ages; Endangered Archaeology and Protecting the Past.

The Al Tajir Trust awarded a grant to help fund new work and reading spaces for the library at the Kenyon Institute.

The Al Tajir Trust are funding the cataloguing and digitisation of 2 volumes of Ottoman Jerusalem and preparation of the related architectural survey archives.

The Endangered Archives Program is funded by the British Library and involves the digitisation of materials under the heading 'Understanding Mandate Palestine through the publications and archive of British School of Archaeology in Jerusalem'.

Notes to the Financial Statements continued

9. Reconciliation of Funds - continued

(b) 2023 Comparative

	Balance 31 March 2022 (as restated)	Incoming resources	Resources expended (as restated)	Transfer of funds	Balance 31 March 2023 (as restated)
	£	£	£	£	£
Restricted funds					
British Academy BIRI Grant	53,281	601,464	700,721	45,976	-
British Academy Business Development Fund	37,176	122,573	159,768	19	-
BIRI Collective grant	-	32,414	32,414	-	-
Jerusalem Excavation Publications	11,888	-	-	-	11,888
Ancient Jerusalem Project	38,952	-	-	-	38,952
British Academy Incentivisation Grant	3,678	-	3,376	-	302
British Academy Advanced Language Training	54,978	-	1,077	-	53,901
British Academy Strategic Development Fund	692	-	-	-	692
Travel grant fund	5,020	-	5,000	-	20
Kenyon Institute Library Fund	384	100	-	-	484
Al Tajir Trust	-	10,000	10,023	23	-
Tall Dhiban	847	-	-	-	847
Aerial Archaeology in Jordan	-	2,430	2,038	-	392
	206,896	768,981	914,417	46,018	107,478
General funds	380,220	80,825	55,614	(46,018)	359,413
	587,116	849,806	970,031	-	466,891

The general funds balance at 31 March 2023 was restated from £310,609 to £359,413, an increase of £48,804. This was due to an increase in fixed assets of £58,982 and additional depreciation of £10,178.

10. Analysis of Funds

	Unrestricted	Restricted	Total	Unrestricted (as restated)	Restricted	Total (as restated)
	31 Mar 2024	31 Mar 2024	31 Mar 2024	31 Mar 2023	31 Mar 2023	31 Mar 2023
	£	£	£	£	£	£
Fixed Assets	57,376	-	57,376	66,404	-	66,404
Other net assets/(liabilities)	(17,772)	(25,080)	(42,852)	(1,791)	(38,230)	(40,021)
Cash at bank	321,521	236,618	558,139	294,800	251,319	546,119
Provisions	-	(71,564)	(71,564)	-	(105,611)	(105,611)
Total funds	361,125	139,974	501,099	359,413	107,478	466,891

Prior Year Adjustment: As detailed in note 5, the fixed asset cost value at 31 March 2023 has increased by £59,982 for purchases not recognised as fixed assets in the accounts for years ending 31 March 2023 and 31 March 2022.

11. Lease commitments

	31 Mar 2024	31 Mar 2023
	£	£
Within 1 year	32,348	32,233
Between 2 and 5 years	61,098	91,647
	<u>93,446</u>	<u>123,880</u>

12. Related party transactions

During the year to 31 Mar 2024, one trustee received a research grant for £9,975. In 2023, one trustee received a grant of £12,000 to run an event organised by the University of Glasgow. The Charity Commission has given consent that grants may be awarded to trustees provided that: at no time more than one third of the members of the Committee benefit; at no time shall the annual total of grants made to members of the Committee exceed more than one quarter of the annual total expenditure; a member of the Committee shall withdraw from any meeting whilst his or her application for an award of grant is being discussed. This consent gave rise to a change in the constitution and approval was gained for this change at an EGM.

The Deputy Director, a member of the Key Management Personnel, owed £Nil (2023: £2,644) in under-deducted pension contributions.

13. Pension commitments

The organisation participates in the Universities Superannuation Scheme (USS), a defined benefit multi-employer defined benefit scheme. USS is currently in deficit and at the year-end CBRL had entered into an agreement to participate in a recovery plan to reduce the deficit.

A liability of £27,671 (2023: £64,024) has been recognised with a reduction in pension costs of £38,273 (2023: £342) and an interest charge of £1,921 (2023: £2,836). Contributions in the year totalled £34,124 (2023: £45,710).

The latest available complete actuarial valuation of the Retirement Income Builder is at 31 March 2023 (the valuation date), which was carried out using the projected unit method.

Since the institution cannot identify its share of USS Retirement Income Builder (defined benefit) assets and liabilities, the following disclosures reflect those relevant for those assets and liabilities as a whole.

The 2020 valuation was the seventh valuation for the scheme under the scheme-specific funding regime introduced by the Pensions Act 2004, which requires schemes to have sufficient and appropriate assets to cover their technical provisions. At the valuation date, the value of the assets of the scheme was £73.1 billion and the value of the scheme's technical provisions was £65.7 billion indicating a surplus of £7.4 billion and a funding ratio of 111%.

The key financial assumptions used in the 2023 valuation are described below. More detail is set out in the Statement of Funding Principles (uss.co.uk/about-us/valuation-and-funding/statement-of-funding-principles).

CPI assumption	Term dependent rates in line with the difference between the Fixed Interest and Index Linked yield curves, less 1.1% p.a. to 2030, reducing linearly by 0.1% p.a. to a long term difference of 0.1% p.a. from 2040
Pension increases (subject to a floor of 0%)	CPI assumption plus 0.05%
Discount rate (forward rates)	Fixed interest gilt yield curve plus: Pre-retirement: 2.5% p.a. Post retirement: 0.9% p.a.

The main demographic assumption used relates to the mortality assumptions. These assumptions are based on analysis of the scheme's experience carried out as part of the 2023 actuarial valuation. The mortality assumptions used in these figures are as follows:

Mortality base table	103% of S2PMA for males and 97% of S3PFA for females.
Future improvements to mortality	CMI 2019 with a smoothing parameter of 7.5, an initial addition of 0.5% p.a. and a long term improvement rate of 1.8% pa for males and 1.6% pa for females

The current life expectancies on retirement at age 65 are:

	2024	2023
Males currently aged 65 (years)	23.6	23.6
Females currently aged 65 (years)	25.5	25.5
Males currently aged 45 (years)	25.3	25.3
Females currently aged 45 (years)	27.1	27.1

Notes to the Financial Statements continued

13. Pension commitments continued

A new deficit recovery plan was put in place as part of the 2020 valuation, which requires payment of 6.2% of salaries over the period 1 April 2022 until 31 March 2024 at which point the rate will increase to 6.3%. The 2023 deficit recovery liability reflects this plan. The liability figures have been produced using the following assumptions:

	2024	2023
Discount rate	3.00%	3.00%
Pensionably salary growth	Various	Various

Overseas pension movement

	2024	2023
	£	£
As at 1 April	41,587	30,093
Pension charge for the year	2,306	11,494
As at 31 Mar	<u>43,893</u>	<u>41,587</u>

14. Prior Year Adjustment

For the year ended 31 March 2023, an amount of £58,982 was added to the fixed assets cost. £8,455 additional depreciation was charged for the year ended 31 March 2023 and £1,723 was charged prior to 1 April 2022, giving a total movement of accumulated depreciation of £10,178. A detailed breakdown is shown in Note 5 Fixed Assets.

As a result of the change to fixed assets, general reserves increased by £48,804 which is the fixed asset increase of £58,982, less accumulated depreciation of £10,178. A more detailed is shown in Note 9 Funds Reconciliation.

The prior year adjustment in 2023 affected resources expended by increasing depreciation (note 3 (e)) by £8,455, from £5,029 to £13,484.

Accounts

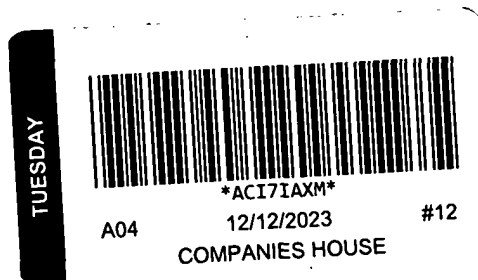


Council for British Research in the Levant

(Registered Charity Number 1073015)
(Company Registration Number 3566646)

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COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

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Council for British Research in the Levant

Registered Charity Number 1073015

Registered Company Number 3566646

Registered Office: The British Academy
10 Carlton House Terrace
London SW1Y 5AH

Website: www.cbri.ac.uk

President – Professor Dawn Chatty (elected December 2022)

Trustees

Dr Robert Bewley	Chairman (elected November 2020)
John Shakeshaft	Hon Treasurer (elected November 2020)
Professor Graeme Barker	Hon Research Chair (elected November 2021); Hon Publications Chair (elected November 2020)
Tom Thomson	Trustee with responsibility for risk governance, Hon Secretary (elected December 2022)
Dr Nellie Phoca-Cosmetatou	(elected December 2019); Chair of Development Committee
Kate Owen	(elected December 2019)
Dr Rachael Sparks	(elected December 2019)
Dr Kamal Badreshany	(elected November 2020)
Dr Nadia Naser-Najjab	(elected November 2020)
Sarah Ewans	Trustee (elected December 2022)
Sean Hird	Trustee (elected December 2022)
Rev Canon David Longe	Trustee (elected December 2022)
Professor Andrew MacLeod	Trustee (elected December 2022 and resigned September 2023)
Dr Gerasimos Tsourapas	Trustee (resigned December 2022)
Dr Elian Weizman	Hon Secretary (resigned December 2022)

The trustees act as directors for the purposes of company law.

Principal Bankers

Royal Bank of Scotland Plc
London Drummonds Branch
49 Charing Cross Road
London
SW1A 2DX

Auditors

Williamson Morton Thornton LLP
4 Beaconsfield Road
St Albans, Herts
AL1 3RD

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Objectives and Activities for the Public Benefit

The CBRL is established to advance public education through conducting, supporting, and promoting scholarly research in the humanities, social sciences, and related subject areas in the Levant, and the dissemination of the useful results of such research. The trustees confirm that they have taken due regard to the Charity Commission's guidance on public benefit when reviewing the CBRL's achievements and plans. Lists of current and recent awards are published on the website, which also lists forthcoming and previous events, regular news items and blogs.

The trustees have complied with the duty to have due regard to the public benefit guidance published by the Charity Commission (section 17 of the Charities Act 2011). The trustees draw attention to the membership services detailed on www.cbri.ac.uk (provision of library services, accommodation, meeting and research space, and access to reference collections), grants and scholarships, public lectures, academic workshops, and other related events. The CBRL Library, with its branches in both institutes and combined catalogue, has reopened after closure following the COVID-19 pandemic. 2022-23 also saw the return of more in-person events. The planned renovations at the Kenyon Institute in Jerusalem are now complete, and the Amman Institute moved offices to a new location in Amman in March 2022, reopening in June 2022. CBRL journal publications have open access policies, although these are dependent on funding being arranged by the authors of papers. CBRL open access monographs published between 2000 and 2018 were moved to the JSTOR platform from the Archaeological Data Service (ADS) to improve searchability and accessibility. CBRL is actively working to make more of its back catalogue available open access online. New archaeological volumes in future will be placed directly online as open access.

Achievements and Performance

The CBRL achieves its objectives for public benefit through a programme of conducting, sponsoring and facilitating research and the dissemination of its in-house publications (*Levant*, *Contemporary Levant*, the *CBRL Bulletin* (to 2020), and monographs) through its website, supporting publication in other outlets, by organising academic meetings, public lectures and webinars, and through the presentation of lectures on research by staff members. The website continued to be developed with additional content in 2022-23. Following the issue of an electronic *Year in Review* in December 2021, CBRL issued an electronic *Almanac* in 2022 highlighting the year's achievements and restating CBRL's updated mission, vision and objectives. These annual electronic publications replace the *CBRL Bulletin*.

2022/23 was a year of good progress on several key fronts, noting ongoing strategic priority work on CBRL's archives and the organisation of and partnership in a wide range of events and activities. A major collaborative archive initiative started with fellow British International Research Institutes (BIRI) funded by the British Academy, the joint BIRI Digital Coordination and Strategy Project, to develop a joint BIRI archive portal. CBRL has significantly contributed to and benefited from this collaboration, which reflects continuing efforts towards further collaboration between the BIRI.

The teams at CBRL's Kenyon Institute in Jerusalem and the Amman Institute were delighted to welcome several trustees in June 2022 on a visit where trustees enjoyed discussions with staff and local partners. In Jerusalem, the visit was coordinated to coincide with a keynote lecture by Dr Yusuf Natsheh on Jerusalem's Islamic architectural heritage, an event celebrating both the reopening of the Kenyon following renovations and the launch of the Islamic Jerusalem Project (IJP) funded by the AlTajir Trust. The IJP project is to digitise three major publications from the British School of Archaeology surveys of Jerusalem's Ayyubid, Mamluk and Ottoman buildings and monuments and to make more accessible associated archives, starting with the Mamluk volume. In Amman, the trustees and staff visited HRH Prince El Hassan bin Talal at Majlis El Hassan, patron of the Amman Institute, to mark the Institute's opening at its new location, accompanied by distinguished guests. Tours were made in both cities: to better-known sites and hidden treasures of Jerusalem's Old City; and, in Amman, highlights were a guided visit of the Jordan Museum, accompanied by the Museum's director, and a visit to the Ummayyad Palace on the Amman Citadel.

In Jerusalem, hostel bookings returned to full capacity. 2022 marked the centenary of the establishment of the British Mandate in Palestine (1922-1948), and the Kenyon Institute team coordinated activities to mark the event. Three main activities were organised: a lecture in partnership with Edinburgh

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University with Dr Salman Abu Sitta as the guest speaker; the organisation of a session at the *Reassessing The British Mandate Conference* organised by the Institute of Palestine Studies held at Birzeit University, and an online webinar lecture series with four invited speakers. In addition, a conversation series bringing together scholars working on Kashmir and Palestine was run, an outcome of Dr Toufic Haddad's participation in the British Academy-CBRL Knowledge Frontiers Exchange Workshop held in Amman in January 2020, an initiative previously delayed by Covid-19. Finally, the Kenyon team co-organised the one-day conference, *Access Denied: Restrictions on International Presence in the occupied Palestinian territories (oPt)* with Newcastle University.

In Amman, the team were pleased to welcome back library visitors, with the layout of the new institute offering additional workspaces and comfortable open-plan facilities. A variety of events—lectures, book launches, workshops and seminars—were organised in different formats, in-person, online and hybrid, that used the new meeting room to full effect. The 15th International Conference on the History and Archaeology of Jordan (ICHAJ) took place at Yarmouk University, Irbid, in August 2022, and the Amman team was pleased to participate in, and contribute to, this important event for the Jordanian heritage community held every three years. The long-running Aerial Archaeology Project's 25th season occurred in November 2022, led by Robert Bewley, CBRL's Chair, with Firas Bqa'in, CBRL's Operations Manager, appointed co-director. In September, CBRL Amman signed an MoU with the Department of Antiquities of Jordan (DoA). The MoU is the first with the DoA and is intended to build on the two organisations' successful long-term collaboration formally. The Amman Institute also signed an MoU with the International Council on Monuments and Sites-Jordan (ICOMOS-Jordan) to define the relationship between the two parties. The CBRL's collaboration with the Jordan Engineers' Association continued with online events and trips and a study day in November 2022, bringing together architects from the occupied Palestinian territories and Jordan to exchange knowledge and experience in the restoration and reuse of heritage buildings.

CBRL supported and participated in the Dana+20 Workshop in September 2022 to discuss mobile indigenous peoples, conservation, sustainable development, and climate change two decades after the Dana Declaration. The workshop, with over 40 participants, including 17 representatives from indigenous peoples, was held at the Royal Society for the Conservation of Nature's (RSCN) facilities in Dana Village, Dana Biosphere Reserve. In March, a follow-on interdisciplinary workshop was held at the Amman Institute to bring together social and environmental scientists living and/or working in Jordan and the wider Levant region to critically examine current understandings of and approaches to environmental conservation, agriculture and governance. Dawn Chatty, CBRL's President, was present at both Dana+20 events in 2022/23 and at the original workshop held in Dana in 2002, the 10-year anniversary workshop, and in formulating the original Dana Declaration.

In the UK, the CBRL's strategic priority around digitising archives and improving library provision continued to be led by the Strategic Projects Director, Jessica Holland, and her team. As well as a grant to fund the Islamic Jerusalem Project, given by the AlTajir Trust, an application was submitted to the British Library Endangered Archives Programme. Refurbished office facilities on the third floor at the British Academy provided comfortable working space to the London team. However, its use was disrupted by the start of building works at the Academy.

In terms of in-person events in the UK, Gerasimos Tsourapas (University of Glasgow), together with Rawan Arar (University of Washington) and Benjamin Thomas-White (University of Glasgow) coordinated a CBRL-sponsored emerging scholars' workshop, *Researching Forced Migration in the Middle East* in Glasgow, bringing together 17 researchers in Glasgow, in March 2022, including two public events. The CBRL participated in the British Academy Summer Showcase event in June 2022, the first following the pandemic, with Andrew Arsan (University of Cambridge and CBRL Research Committee) speaking on *Democracy in the Levant*.

The open grant call was successfully run, with high-quality applications, albeit with some continuing delays post-COVID, and current and past grant holders able to return to the field. The devastating earthquake in February 2023 in Türkiye and Syria impacted the plans of one researcher, with alternative plans made. CBRL continues to monitor the impact of the earthquake on the possibilities for research in the northern Levant, which is already heavily affected by the ongoing conflict in Syria and the catastrophic economic situation in Lebanon.

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Grantees and prize-winners

CBRL made 15 awards (10 post-doctoral and 5 postgraduate) in 2022/2023: two network partnership awards, three project grants, one research support grant, three residential fellowships and five postgraduate travel grants. The British Academy grant fund all post-doctoral awards, and monies from membership fees, donations and unrestricted income are used to fund postgraduate grants. Grant amounts and subject matters are detailed in Note 3 of the financial statements.

CBRL awarded prizes for final-year undergraduate and Masters' dissertations in Levantine Archaeology or History and Contemporary Levantine studies. The winners receive a cash prize, CBRL membership for one year, including online subscription to one of CBRL's journals.

Contemporary Levantine Studies Undergraduate Dissertation Prize 2022

Iona Clark University of Cambridge	Irish and Indian influences on colonial policing in British Mandate Palestine, c.1922-1939
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Levantine Archaeology or History Dissertation Prizes 2022 (Joint Winners)

Daisy Brunt University of Durham	The Economic Impact of the Uses of Horses and Chariots in the Late Bronze Age Warfare of the Eastern Mediterranean
Harrison Potter University of Reading	Alashiya: using the distribution of Minoan pottery to discern site hierarchy and as an indicator of authority on Late Bronze Age (c.1650-1050 BC) Cyprus

Contemporary Levantine Studies Master's Dissertation Prize 2022

Judith Hoppermann University of Glasgow	The Impact of Colonialism and Neoliberalism on Agriculture in the Occupied West Bank: A Sector Between Competing Visions of Palestine
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Plus, a commendation to Hannah Schutt (University College London) for her dissertation, "Mapping movement, mapping resistance: A countermapping of the Mediterranean Sea through mobilities and mobilisations".

Levantine Archaeology or History Master's Dissertation Prize 2022

Richard Pearson University College London	Identifying Pastoralism and Sedentarisation through Sheep Isotope (87SR/86SR) Analysis at Late Bronze II-Iron I Transition Tall al-'Umayri
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Publications

We continue to disseminate a wide range of research through our journals *Levant* and *Contemporary Levant* published online and in print in partnership with Taylor and Francis. *Levant* continues to be ranked in the top quartile of all archaeological and historical journals worldwide and *Contemporary Levant*, CBRL's newer journal, quickly establishing itself as a leading area studies journal for the Middle East. Dr Caroline Middleton serves as Editor-in-Chief of *Levant* and Dr Sarah Irving (Staffordshire University) Editor-in-Chief of *Contemporary Levant*, both supported by their respective editorial boards.

2022 marked the 54th year of the publication of *Levant*, with four printed issues (after publication online) produced (53.3 & 54.1-3), including the special issue (53.3), *Endangered Archaeology in the Middle East and North Africa: Mapping, Heritage Management and Research*, edited by Letty ten Harkel, Pascal Flohr and Michael Fradley. In total, 28 research articles, 2 short reports, 4 obituaries, 4 book reviews, and one introductory piece to the special issue were published. In a new initiative, best article prizes were offered in summer 2022. The winners were:

Steve Mithen University of Reading	<i>Best Paper:</i> Shamanism at the transition from foraging to farming in SW Asia: Sacra, ritual, and performance at Neolithic WF16 (southern Jordan)
Golan Shalvi University of Haifa	<i>Early Career Best Paper:</i> The long seventh-century BCE at Tel Shiqmona (Israel): a high-resolution chronological tool for the Levant and the Mediterranean

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2022 marked the 7th year of the publication of *Contemporary Levant*. The spring special issue (7.1) entitled *Syrian Literature: Continuities and Contiguities* was guest edited by Daniel Behar (Hebrew University of Jerusalem) and Alexa Firat (Temple University, Philadelphia). In total for both issues, 11 articles, 8 book reviews, and two introductions (editors' notes) were published.

Caroline Middleton also serves as CBRL Monographs Editor. Existing open access published material was moved from the Archaeological Data Service (ADS) at York University to the JSTOR platform. In 2022-23, 18 monographs from the CBRL back catalogue were made available on the new platform as e-books. CBRL also has new monographs under production in 2022/23, or agreement to publish, as well as working to continue to publish its back catalogue, notably rare publications, open access on the JSTOR platform.

Reported publications in 2022/23 from CBRL-sponsored research (including former staff) include three monographs and seven research articles in peer-reviewed journals. The monographs are:

Proudfoot, Philip, 2022. *Rebel Populism: Revolution and Loss among Syrian Labourers in Beirut*. Manchester: Manchester University Press.

Alqaisiya, Walaa, 2023. *Decolonial Queering in Palestine*. Routledge.

Gatter, Melissa, 2023. *Time and Power in Azraq Refugee Camp: A Nine-To-Five Emergency*. Cairo: American University of Cairo Press.

Significant publications by staff include a chapter by Carol Palmer on the CBRL's history in Palestine and Jordan in a major publication edited by Hani Hayajneh, Alexander von Humboldt Fellow, resulting from a conference sponsored by the Humboldt Foundation held in 2019. Shatha Mubaideen and co-authors published a major paper in the *Levant* special issue with the Endangered Archaeology in the Middle East and North Africa (EAMENA) team, on Amman Heritage Houses. Publications continue to be produced from the highly successful Mapping Digital Heritage in Jordan (MaDiH) project, 2019-2021. Carol Palmer was granted a period of research leave, starting in March, to a book on peasant agriculture in the hills around Jerusalem based on the 1940s observations of the Polish ethnographer, Lucjan Turkowski (1905-1976), to be published by the Palestine Exploration Fund (PEF).

Events and outreach

We organised, collaborated on, participated in, and sponsored a very diverse series of online events in 2022/2023: 25 lectures/webinars, four conferences, six workshops, three training activities and three outreach events. Total online event reach was 8,834 in 2022/23, counting attendees plus views across all CBRL's social media. This is less than in 2021/22, reflecting a return to in-person events.

The in-person, online and hybrid lectures, panel discussions and seminars were:

Palestinian Rituals of Identity: The Prophet Moses Festival in Jerusalem, 1850-1948. Speaker: Awad Halabi (Wright State University, Ohio). 18 May 2022 (online).

Using the Master's Tools to Dismantle the Master's House: International Law and Palestinian Liberation. Speaker: Dr Ralph Wilde (University College London). 26 May 2022 (online).

CBRL & Endangered Archaeology in the Middle East and North Africa, University of Oxford (EAMENA) webinar: Digital mapping, heritage management and archaeological research in the Levant: synergism and future directions. Speakers: Pascal Flohr, Michael Fradley, Letty ten Harkel (EAMENA), Shatha Mubaideen (CBRL), Mohammad Al-Jaradat (MoTA Palestine). 15 June 2022 (online).

Kenyon Institute Reopening and Launch of the Islamic Jerusalem Project: *Evaluating the Documentation & Preservation of Jerusalem's Islamic Architectural Heritage – A Personal Perspective*. Speaker: Yusuf Natsheh. 23 June 2022 (in person).

Challenging the Kyl-Bingaman Amendment: Opening Access to Satellite Imagery over Israel and Palestine. Joint event with the Palestine Exploration Fund (PEF). Speaker: Michael Fradley (EAMENA), in memory of Andrea Zerbini. Palestine Exploration Fund, Greenwich, London. 6 July 2022 (hybrid).

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From Sheffield to Amman: Projects on Public Spaces and Refugees' Integration. Speakers: Dr Clare Rishbeth (University of Sheffield), Dr Hala Ghanem (University Sheffield). Amman Institute. 11 September 2022 (hybrid).

Jerusalem: Old City Perspectives from Without and Within. Speakers: Matthew Teller (freelance journalist). Bisan Abu-Elsheh (CBRL). 13 September 2022 (online).

Rebel Populism – Revolution and Loss Among Syrian Labourers in Beirut. Speaker: Philip Proudfoot (Institute of Development Studies). Amman Institute. 26 September 2022 (hybrid).

British Mandate in Palestine Series #1: *The Victorians in Palestine: Laying Colonial Foundations.* Speaker: Gabriel Polley (University of Exeter). 12 October 2022 (online).

British Mandate in Palestine Series #2: *Thirsty Water Carriers: The Legacy of Colonialism in the Galilee.* Speaker: Dr Muna Dajani (LSE). 17 October 2022 (online).

Knowing about Earthquakes in the Mandatory Levant. Speaker: Sarah Irving (Staffordshire University and Editor-in-Chief of Contemporary Levant). Amman Institute. 18 October 2022 (hybrid).

British Mandate in Palestine Series #3: *Britain's Pacification of Palestine: The British Army, the Colonial State, and the Arab Revolt, 1936-39.* Speaker: Matthew Hughes (Brunel University). 19 October 2022 (online).

Launch of Kashmir-Palestine Scholars Solidarity Network. Speaker: Goldie Osuri (University of Warwick). 24 October 2022 (hybrid).

The Kashmir-Palestine Conversations Series #1: *"Bring Him Back" (Dir. Fahad Shah 2015) Film Screening and Discussion,* with Suhad Daher Nashef (Keele University) and Talat Bhat (Independent film-maker/activist). 25 October (hybrid).

On the Centenary of the British Mandate Era in Palestine (1922-1948): Dr Salman Abu Sitta's Address to Balfour. In partnership with the University of Edinburgh (RACE.ED) and in co-sponsorship with *Identities: Global Studies in Culture and Power*, Institute of Advanced Studies in the Humanities (IASH), Center for Research Collection (CRC), History, Sociology, Politics and International Relations Middle East Research Group (PIR-MERG) and Islamic and Middle East Studies (IMES). 8 November 2022 (in person).

The Kashmir-Palestine Conversations Series #2: *Economic Dimensions.* Speakers: Dr Mehroosh Tak (Royal Veterinary College), Dr Sobhi Samour (Al-Quds University), Abdulla Moaswes (University of Exeter). 23 November 2022 (online).

British Mandate in Palestine Series #4: *Mapping the Future in British Mandate Palestine.* Speaker: Penny Sinanoglou (Wake Forest University). 29 November 2022 (online).

Brokers and the Infrastructure of Syrian Displacement across the Mediterranean: A Work in Progress. Speaker: Ann-Christin Zuntz (University of Edinburgh). Amman Institute. 4 December 2022 (in person).

Women and the Media in Jordan: A Discussion and Book Launch. Speaker: Ebtihal Mahadeen (University of Edinburgh). Amman Institute. 10 December 2023 (in person).

AGM Lecture 2022: *A Cognitive Arab Uprising? Paradigm Shifts in Arab Social Sciences.* Speaker: Sari Hanafi (American University of Beirut). 14 December 2023 (online).

Kashmir-Palestine Conversation Series #3: *Popular Resistance.* Speakers: Ala Al Azzeh (Rice University), Inshah Malik (Nehru University), Virinder Kalra (University of Warwick). 16 January 2023 (online).

Kashmir-Palestine Conversation Series #4: *Poetry and Literature.* Speakers: Dalia Taha (Palestinian poet and playwright), Ather Zia (University of Northern Colorado), Nadine El-Enany (Birkbeck School of Law). 18 January 2023 (online).

How can Syrian agricultural expertise inform sustainable development policy? Insights from the FIELD SONGS project with Syrian farmers in Turkey. In partnership with the University of Edinburgh, Dozan Art and Culture and Syrian Academic Expertise. 25 January 2023 (online).

The Impact of the Amphetamine Captagon on Jordan: A Qualitative Perspective of Patients and Frontline Workers. Speakers: Christina Steenkamp (Oxford Brookes University) and Maya Wazaify (University of Jordan). 1 February (online).

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Kashmir Palestine Conversation Series: #5 Colonial Bureaucracies and Contemporary Citizenship. Speaker: Yael Berda (Hebrew University). 14 February 2023 (online).

Forced Migration in the Middle East; Past and Present: A Conversation with Laura Robson (Penn State University) and Ibrahim Awad (American University in Cairo). Public event in partnership with GRAMNet (Glasgow Refugee, Asylum and Migration Network) held during the *Forced Migration in the Middle East* workshop. University of Glasgow. 23 March 2023 (hybrid).

The Refugee System: A Sociological Approach: A Talk by Rawan Arar (University of Washington) on her new book (Polity Press 2023) with David FitzGerald. 24 March 2023 (hybrid). Public event in partnership with GRAMNet held during the *Forced Migration in the Middle East* workshop. University of Glasgow. 24 March 2023 (hybrid).

Conferences:

15th International Conference on the Archaeology and History of Jordan (ICHAJ15). Paper presentations and session moderation by the CBRL Amman team. Yarmouk University, Irbid, Jordan. 18–22 July 2022 (in person).

Reassessing the British Mandate. The Institute of Palestine Studies in partnership with Birzeit University, CBRL, New Directions in Palestinian Studies at Brown University, Center for Palestine Studies at Columbia University, Hearing Palestine, European Centre for Palestine Studies at Exeter University, and the Centre for Palestine Studies – SOAS. Birzeit University, Ramallah. 31 October–2 November 2022 (hybrid).

Access Denied: Restrictions on International Presence in the occupied Palestinian territories (oPt). Newcastle University (lead organiser, Mark Griffiths), co-organised with the Kenyon Institute. East Jerusalem. 15 November 2022 (in person).

6th Oxford Interdisciplinary Desert Conference. Led by the University of Oxford (lead organiser: Ariell Ahearn). School of Geography and the Environment (SoGE), Oxford. 16–17 March 2023 (in person).

Workshops:

Heritage & Archaeology Diwan #6 at the German Jordanian University. Jointly organised with the Institut Français du Proche-Orient (Ifpo), CBRL, the American Center of Research (ACOR) and the German Protestant Institute of Archaeology (GPIA) GPIA, with the support of the Gerda Henkel Stiftung German. 5 June 2022 (in person).

Dana+20, workshop on 20 years after the Dana Declaration. Organised by the Refugee Studies Centre (RSC) and the School of Geography and the Environment (SoGE), University of Oxford, and the Royal Society for the Conservation of Nature (RSCN). Supported by CBRL and a range of organisations. Wadi Dana, Jordan. 7 – 10 September 2022.

Can you Hack it? Challenging the Colonial Epistemologies of the Archive. In collaboration with Sussex Humanities Lab and the Middle East North Africa Centre Sussex (Menacs). Sussex University. 5 October 2022 (in person).

Mobility, Development, and the Environment in the Levant, follow-on event from the Dana +20 workshop, in partnership with the University of Oxford (Ariell Ahearn) and Newcastle University (Olivia Mason). Amman Institute. 16 – 17 March 2023 (in person).

Colonial Architecture in Transjordan: the case of As-Safawi H5 station. In partnership with the Hashemite University, Durham University and the University of Copenhagen. Amman Institute. 15 March 2023 (hybrid).

Researching Forced Migration in the Middle East, Emerging Scholars Workshop. University of Glasgow and CBRL. Organisers: Gerasimos Tsourapas (University of Glasgow), Rawan Arar (University of Washington), and Benjamin White-Thomas (University of Glasgow). University of Glasgow. 23 – 24 March 2023 (in person).

Training:

Mentoring event in partnership with BRISMES (The British Society for Middle Eastern Studies): *Getting published in an academic journal*, Speakers: Marwa Elshakry (Columbia University), Soha Bayoumi (John Hopkins University's Krieger School of Arts and Sciences). 6 April 2022 (online).

Publication Workshop with Dr Sarah Irving, Editor-in-Chief of *Contemporary Levant*, for PhD and Early Career Researchers. Amman Institute. 26 October 2022 (in person).

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Mentoring event in partnership with BRISMES (The British Society for Middle Eastern Studies): *Conducting Field Research in the Middle East*. Speakers: Mayssoun Sukarieh (King's College London), Tim Jacoby (University of Manchester) and Julie Norman (University College of London), and Toufic Haddad (CBRL). 25 January 2023 (online).

Outreach events:

The Yalla Project, a bottom-up urban regeneration approach. Joint event with the Jordan Engineers Association. Speakers: Abdalrahman Kittana (Yalla Project, Birzeit University), Alessandra Gola (Yalla Project, KU Leuven). 24 August 2022 (online).

Tour of the historic centre of As-Salt City (newly listed UNESCO World Heritage Site) in partnership with the Jordanian Engineers Association (JEA). 27 August 2022 (in person).

Heritage Day: *The Rehabilitation and Development of Architectural Heritage in Palestinian Cities; an Experience to Share*, in partnership with the Jordan Engineers Association (JEA), with the support of Greater Amman Municipality, under the patronage of HE Eng. Ahmad Samara al Zoubi, JEA President, and in the presence of Eng. Nadia Habash, the Head of the Engineers Association in Jerusalem, with the Architects Association in Palestine, and Eng. Marah Khayyat, the Head of the Urban and Architectural Heritage Preservation Committee. King Hussein Cultural Center, Amman. 5 November 2022 (in person).

CBRL offices/institutes, archives, and libraries

The Kenyon Institute reopened to hostel residents and saw full occupancy, with the library opening by private appointment. A multi-media studio was set up at the Kenyon, with podcast series under development. The Amman Institute library reopened to the public, with opening hours 9 am – 4 pm, Sunday to Thursday, and a diverse programme of in-person events. The London archives team travelled to both institutes, working concentratedly at the Kenyon Institute to support the mapping of the archive there and the set up of equipment to digitise the Kenyon Institute archives, with digitisation on the AlTajir Islamic Jerusalem project started. The London archives team completed the mapping and sorting of archives at the British Academy (relocated to off-site storage), a rare books project to map and digitise early publications of the British School of Archaeology in Jerusalem (BSAJ), and continue ongoing efforts to establish a digital repository. The release of contingency funds by the British Academy towards the end of the financial year supported the advancement of archival projects, a trustee away day, purchase of library journal subscriptions, and the purchase of library, digitisation and additional virtual meeting equipment in Amman.

Facilitation and representation

One of CBRL's important roles is providing advice and facilitation, as well as representation of the organisation and the region. CBRL in Amman once again facilitated the permit for the Aerial Archaeology of Jordan Project with the Jordanian Royal Air Force, November 2022, and continued its close connection with the Department of Antiquities, facilitating permits for the study of artefacts. Throughout the year, directors continued to be actively in touch with its sponsored researchers.

Staff

CBRL employs staff in three locations: in London, Amman and Jerusalem, in addition to the Directors based at CBRL's institutes in the Levant: Carol Palmer (CBRL Director and Amman Institute Director) and Toufic Haddad (CBRL Deputy Director and Kenyon Institute Director). Staff in the UK in 2022/2023 were: Claire Halliday, Executive Officer; Miranda Ludden, Financial Controller; Jessica Holland, Strategic Projects Director; Freja Howat, CBRL Project Archivist (June – March 2023); and Konstantina Georgiadou, as BIRI Project Archivist (September to March 2023). Silvia Ferreri continued in the role of part-time Outreach and Administrative Co-ordinator in the London office on secondment from the British Institute for Persian Studies (BIPS) until June 2022. Yasmeen Elkhoudary took up the role of CBRL Communications Officer in May 2022. Office staff at CBRL in Amman in 2022/2023 were: Firas Bqa'in, Operations Manager; Safa Al-Muhtaseb, Administrator/Accountant; Rudaina Al Momani, Librarian, Shatha Mubaideen, Senior Research Officer. Maida Smeir, Administrator at the Kenyon Institute in Jerusalem, left in February 2023, and her replacement, Carol Khoury, started in April 2023. Caretaking and housekeeping staff at the Institutes were: Sami Saleh (Kenyon), Osama Dasouqi (Amman), Sameera Jbour (Amman), and Mohammed Saleh (Kenyon).

Future plans

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The Trustees and Directors of the Institutes continued consulting on CBRL's strategy and four-year business plan to 2025 designed to refresh and renew its mission of supporting and disseminating research on the Levant on a sustainable basis for the common good. The new strategy recognises the changing environment in terms of funding sources, researchers' needs and priorities, and the relevance of our activities to the countries of the Levant.

CBRL strategy to 2025 is structured around three core priorities:

- Protecting and enhancing research excellence
- Expanding reach and engagement
- Strengthening the organisation and its operating model

Our activities to support these objectives include:

- Reviewing and modernising our governance structure;
- Raising funds for new projects, fellowships, to offer opportunities to postgraduate students and to support our work in the UK and the region;
- Investing in our libraries and the accessibility of our archives and research resources, physical and digital;
- Formalising strategic partnerships with UK and regional HEIs and organisations sharing our mission and vision;
- Building on opportunities presented by the renovation of the Kenyon Institute premises and move of the Amman Institute to attract new and returnee users by provide excellent research and networking spaces;
- Building on enhanced opportunities for digital engagement and outreach, including improving measurements to evaluate impact;
- Continuing to upgrade HR structures and practices;
- Designing and developing a comprehensive fundraising strategy; and
- Increasing collaboration with fellow British International Research Institutes (BIRI)

CBRL will continue to foster research according to the themes:

- Heritage - 'Understanding the past ... and its present impacts'
- States, societies and cultures of the Levant
- Cities and urbanisation
- Refugees, migration, displacement, and diasporas
- Challenges of sustainability and resilience

Covid hastened the move to digital, not only for events, but also as a platform for regular staff and trustee meetings. However, in the immediate post-Covid-19 period 2022/23, there has been a return to in-person events, with people, where possible, preferring face-to-face meetings, especially for workshops, conferences and outreach events.

As of March 2023, the Kenyon Institute hostel is open and the Amman Institute library is open to the public 9 am – 4 pm, Sunday – Thursday, with regular in-person public events. One team-based project remains to be completed from before Covid, with projects from 2022/23 given an extension until December 2023 to complete and submit reports.

Grants Policy

Grant opportunities are available for research project grants for early career and established researchers based in a UK HE institution to undertake pilot work to establish the feasibility of a larger project, or to bring an established project to completion (up to £8,000); residential fellowships are available for early career and established researchers, either based in a UK HE institution or within 10 years of obtaining a PhD at a UK university if based in one of the countries within CBRL's remit to undertake a period of research (normally three months) at the CBRL's institutes in Amman and/or Jerusalem; travel grants are available for doctoral students registered at a UK HEI or post-doctoral members of staff at a UK HEI to undertake travel in the Levant; and research support grants for researchers based in one of the countries within CBRL's remit for graduate students registered at a

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university in the Levant to undertake project research (up to £1,000). The travel grants available to PhD researchers and research support grants to researchers from the region are funded by members, donors and our reserves in 2021/2022, as the specific terms do not allow us to support PhD work from our BA grant. Network Partnership Awards are offered towards the establishment or development of research partnerships between the UK and Levant-based post-doctoral researchers.

Applications for funding of research projects in the Levant are sought through advertising in academic and research institutions and the Internet. Applicants are invited to submit their proposals in a specific format. The applications are reviewed on their academic merit through a stringent process of peer review by appropriate experts, including those who are not associated with CBRL. Final selection is made by the CBRL Research sub-committee. Ethnicity, gender, age, disability, sexual orientation, religion, and personal financial circumstances are not taken into account. Projects are funded and monitored on an annual basis.

Fundraising policy

We receive most of our funds in the form of restricted (project) or unrestricted (general) grant support from institutional funders, primarily a grant-in-aid from the British Academy, together with some charitable trusts and foundations, and grant income for academic projects. We use our membership fees and raise donations from our members to provide research opportunities, such as travel grants for UK postgraduates and for scholars from the Levant. We raise funds from institutional donors for major projects, fellowships and conference sponsorship.

CBRL does not employ third party fundraisers and does not raise funds from the general public. All our staff follow the Code of Fundraising Practice as outlined by the UK's Fundraising Regulator. During the year there were no complaints about fundraising.

Financial Review

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the governing document, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (the 'Charities SORP').

The British Academy grant covered the year to 31 March 2023. The BA grant is divided between a core, or main, grant and the Business Development Fund (BDF) which is intended to develop CBRL's long-term financial sustainability and is subject to separate annual bids to the British Academy. In addition, contingency funds are offered, which are also subject to a bidding process. The BA grant for 2022/2023 was the third year of a 4 year agreement ending in 2024/25 with the award letter issued at the end of March 2023. CBRL continues to develop initiatives to raise an increasing proportion of its funds from non-BEIS sources and to seek to raise its free reserves to make it both less dependent on a single funding source and more resilient to swings in forward planning. This has led to restructuring and a cautious approach to expenditure and given the ongoing climate of uncertainty this approach will continue.

The overall result for the year is a deficit on the general fund of £12,352 leaving unrestricted reserves of £310,609. Restricted reserves had a net movement of £99,418 (deficit) leaving restricted reserves of £107,478.

Our ongoing financial planning strategy is to minimise risk through matching our permanent cost base to the core grant, while growing our activities on the basis of income generation from other sources including involvement as principal or partner in other grant-funded initiatives and fundraising for specific purposes such as major projects, fellowships and conference sponsorship.

Reserves Policy

Charity Commission guidance defines free reserves as 'income which becomes available to the charity and is to be expended at the trustees' discretion in furtherance of any of the charity's objects, but is not yet spent, committed or designated'.

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The trustees have examined the needs and challenges faced by the Charity in both the short and medium term, along with relevant financial forecasts, and have formulated a policy to meet those needs.

The existing free reserve policy set by the trustees is a level where at least the equivalent of four months of normal expenditure is maintained, recognising that some of the potential risks to our operation may cause a significant loss of local income streams. On the basis of expenditure that is planned for 2023/2024, this policy would require free reserves in the order of £200,000. CBRL has current free reserves of £293,009

At the balance sheet date, free reserves comprised the following:

	2023
	£
Total funds per Balance Sheet	418,087
Deduct:	
Restricted Funds (Note 9)	107,478
Fixed Assets held for charity use (Note 5)	17,600
Free Reserves at 31 March 2023	293,009

The trustees will assess this policy on an ongoing basis.

Governance and Management

Constitution

The Council for British Research in the Levant ("CBRL") is a charity registered in England and Wales (Number 1073015). It is also a company registered under the Companies Act 2006 (Number 3566646). The CBRL is governed by its Memorandum and Articles of Association supplemented by Byelaws.

Corporate Governance

Management of the CBRL is vested in a Committee of Management, which consists of not fewer than five members elected by the CBRL membership in addition to those serving by virtue of their office. Honorary Officers elected at the AGM in 2022/2023 are the Chair, Honorary Treasurer, Honorary Secretary, Honorary Research Chair, and Honorary Publications Chair. Editors of CBRL's journals and monographs are no longer required to be trustees. All members of the Committee must be CBRL members. The Committee of Management is the CBRL's Board of Trustees, and its members (other than the President) are the trustees of the CBRL. Ordinary trustees serve for a maximum period of four consecutive years.

On election, trustees are given a copy of the Memorandum and Articles of Association, a copy of the Byelaws and CBRL procedural documentation. They are offered guidance on the role and responsibilities of trustees of registered charities. Trustees oversee management through quarterly meetings of the Board, scheduled meetings of the sub-committees, and where necessary, on an ad hoc basis via email, telephone or internal secure messaging, as appropriate. The AGM was held in December 2022.

The Committee of Management is supported by specialist sub-committees whose membership is supplemented by staff members and, where required, by additional external guest members.

- Finance and Governance: J Shakeshaft (Chair), Dr R Bewley, T Thomson, Sean Hird, and A MacLeod.
- Research: Prof G Barker (Chair), Dr K Badreshany, Dr N Naser-Najjab, Dr R Sparks and external guest member and advisor Prof A Arsan.

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- Publications: Prof G Barker (Chair), Dr S Irving (Contemporary Levant Editor-in-Chief, ex-officio), Dr C Middleton (Levant Editor-in-Chief from January 2021, ex-officio), and external guest member and advisor Dr Jennie Bradbury (from September 2022).
- Human Resources: Dr E Weizman (Chair to December 2022), T Thomson (Chair from December 2022), S Ewans, D Longe, K Owen.
- Development: Dr N Phoca-Cosmetatou (Chair), Dr R Bewley and J Shakeshaft.

Each sub-committee has its own terms of reference, and their reports are standing agenda items for the Committee of Management. Owing to the increasing professionalisation of CBRL's operations, a review of CBRL's constitution, committee structures, honorary officers, trustee roles, and membership structure is ongoing. Ad-hoc appointments panels continued to be set up to appoint new members of staff as well as ad-hoc working groups for time-limited issues of strategic importance. In recent years these have been fundraising (now the development sub-committee) and library working groups.

The Committee of Management is responsible for considering and approving all the recommendations of its sub-committees, working with the CBRL directors, developing the overall strategy and direction of the CBRL. CBRL continues to review and monitor its statement of principles, policies (codes of conduct and gift acceptance), and grant management.

Day-to-day management of the CBRL is delegated to the directors who act both as institute directors and ex-officio members of committees. Dr Carol Palmer, the CBRL Director and CBRL Amman Institute Director, directs operations at all locations. Dr Toufic Haddad, the Kenyon Institute Director is responsible for staff and operations in Jerusalem, also acting as CBRL Deputy Director. Both institute directors are active researchers in addition to their administrative and operational responsibilities.

Remuneration policy

The governing principles of the Charity's draft remuneration policy are as follows:

- To ensure delivery of the Charity's objectives
- To attract and retain a motivated workforce with the skills and expertise necessary for organisational effectiveness
- That remuneration should be equitable and coherent across the organisation while recognising the particular complexities of employing staff in several countries
- To take account of the purposes, aims and values of the Charity
- To ensure that pay levels and pay increases are appropriate in the context of the interests of our beneficiaries.

Senior Executive Remuneration

CBRL takes into account the following principles in terms of the remuneration of its senior executives:

- To ensure that the Charity can access the types of skills, experiences and competencies that it needs in its senior staff, the specific scope of these roles in the Charity and the link to pay.
- The nature of the wider employment offer made to senior employees, where pay is one part of a package that includes personal and career development, personal fulfilment and association with the public benefit delivered. The Charity recognises that it is, on occasion, possible to attract senior executives at a discount to public sector or private sector market rates.

In line with the recommendations of the NCVO Inquiry into Executive Remuneration published in April 2014, the Charity has decided to disclose the remuneration of the Executive Team, which for 2022/2023 comprised the directors of the overseas institutes.

Remuneration for the year ended 31 March 2023 comprised salary and pension contributions. There are no other pecuniary benefits for senior or other staff at the Charity.

Risks

The Board has accepted the wider responsibilities in the revised 'Statement of Recommended Practice Accounting and Reporting by Charities' issued by the Charity Commission in October 2000 as updated by SORP 2015. The Finance and Governance sub-committee reviews management and financial procedures to ensure the identification of major risks to which the CBRL may be exposed and to ensure

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appropriate systems are in place to mitigate them. Responsibility for reviewing and updating the CBRL risk register is currently held by the trustee with responsibility for risk governance, incorporating the role of Data Protection Officer, who is a member of the Committee of Management, Finance and Governance and HR sub-committees.

Risks to our activities arise from regional instability and the potential impact on the security of our Institutes, staff, and visiting researchers. CBRL cannot replace the risk assessments undertaken within UK HEIs (Higher Education Institutions) nor accept responsibility for visiting researchers and students, but CBRL works to minimise risks to staff and visitors. Procedures have been updated to ensure that researchers visiting our two overseas Institutes have undertaken their own risk assessments.

The operation of our Institutes is reliant on relevant permissions from authorities in the territories in which they are situated, where CBRL maintains two institutes one each in Jerusalem and Amman. Foreign NGOs and learned societies are increasingly subject to enhanced scrutiny throughout the Middle East which causes frustration of the fulfilment of our educational purposes. CBRL mitigates these risks by demonstrating benefit to the local community and researchers (e.g. the institute libraries and through partnerships on research projects) and building strong relationships with all relevant local and international stakeholders.

The other material risk faced by CBRL is in respect to its core British Academy funding. British Academy core funding levels in 2022/2023 remained the same as in 2021/2022 except that the contingency fund for all BIRI's has now been incorporated into the main grant. CBRL is continuing its efforts to raise funds through a wide variety of means, to reduce dependence on the Academy grant.

Trustee Responsibilities in relation to the Financial Statements

The trustees (who are also directors of the Council for British Research in the Levant for the purposes of company law) are responsible for preparing the Trustees' 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 which give a true and fair view of the state of the affairs of the charitable company and of 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 the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any material departures which are explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

None of the trustees had any beneficial interest in any contract to which the company was party during the year.

Each of the trustees has confirmed that so far as he/she is aware, there is no relevant audit information of which the company's auditors are unaware, and that he/she has taken all the steps that he ought to have taken as a trustee in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

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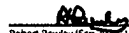
YEAR ENDED 31 MARCH 2023

This report also represents the directors' report as required by company law.

These financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard 102.

Signed on behalf of the Council by:


John Shakeshaft (Sep 29, 2023 19:06 GMT+1)


Robert Bewley (Sep 29, 2023 22:19 GMT+1)

Trustee: John Shakeshaft (Honorary Treasurer)

Trustee: Robert Bewley (Chair)

Date: 29/09/2023
Sep 29, 2023

Date: Sep 29, 2023

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

INDEPENDENT AUDITOR'S REPORT

YEAR ENDED 31 MARCH 2023

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

Opinion

We have audited the financial statements of The Council for British Research in the Levant (the 'charitable company') for the year ended 31 March 2023 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, 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 March 2023 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 Auditor's 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 UK, including the FRC'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 entity'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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

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INDEPENDENT AUDITOR'S REPORT

YEAR ENDED 31 MARCH 2023

Opinions 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, which includes the directors' report prepared for company law purposes, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the 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.

We have nothing to report in respect of the following matters in relation to which the 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; or
- the trustees' were not entitled to take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement 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.

Auditor's 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:

Discussions with and enquiries of management and those charged with governance were held with a view to identifying those laws and regulations that could be expected to have a material impact on the financial statements. During the engagement team briefing, the outcomes of these discussions and enquiries were shared with the team, as well as consideration as to where and how fraud may occur in the entity.

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

INDEPENDENT AUDITOR'S REPORT

YEAR ENDED 31 MARCH 2023

The following laws and regulations were identified as being of significance to the entity:

- Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards, Company Law, and Charity Law.
- Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with the charitable objectives, public benefit regulations, regional law, employment law and health and safety legislation.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the Trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of Trustee meeting minutes; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

INDEPENDENT AUDITOR'S REPORT

YEAR ENDED 31 MARCH 2023

Opinion on other matter as required by British Academy grant letter

In our opinion, in all material aspects, the grant payments from the British Academy have been applied in accordance with, and for the purposes set out in, the Agreement.

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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

WMT
WMT (Oct 4, 2023 10:47 GMT+1)

Elizabeth Wicks
Senior Statutory Auditor

For and on behalf of WMT
Chartered Accountants and Statutory Auditors
4 Beaconsfield Road
St Albans
Hertfordshire
AL1 3RD

Date: Oct 4, 2023

Statement of Financial Activities (Incorporating income and Expenditure Account)

For the year ended 31 March 2023

Council for British Research in the Levant

	Notes	Unrestricted 31 Mar 2023 £	Restricted 31 Mar 2023 £	Total 31 Mar 2023 £	Unrestricted 31 Mar 2022 £	Restricted 31 Mar 2022 £	Total 31 Mar 2022 £
Income and Endowments from:							
Donations and Legacies	2	5,260	724,037	729,297	7,304	768,749	776,053
Charitable Activities	2	73,294	44,944	118,238	56,237	4,497	60,734
Investments	2	2,271	-	2,271	63	-	63
Total		80,825	768,981	849,806	63,604	773,246	836,850
Expenditure on:							
Raising Funds	3	-	62,106	62,106	14,933	175,983	190,916
Charitable Activities	3	47,159	852,311	899,470	40,895	679,590	720,485
Total		47,159	914,417	961,576	55,828	855,573	911,401
Net income/(expenditure)		33,666	(145,436)	(111,770)	7,776	(82,327)	(74,551)
Transfers between funds		(46,018)	46,018	-	(22,954)	22,954	-
Net Movement in Funds		(12,352)	(99,418)	(111,770)	(15,178)	(59,373)	(74,551)
Reconciliation of Funds							
Funds brought forward		322,961	206,896	529,857	338,139	266,269	604,408
Funds carried forward		310,609	107,478	418,087	322,961	206,896	529,857

Balance Sheet

For the year ended 31 March 2023

Council for British Research in the Levant

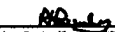
	Notes	Unrestricted 31 Mar 2023 £	Restricted 31 Mar 2023 £	Total 31 Mar 2023 £	Total 31 Mar 2022 £
Fixed Assets:					
Tangible assets	5	17,600	-	17,600	18,820
Total Fixed Assets:		17,600	-	17,600	18,820
Current assets:					
Debtors	6	8,219	29,180	37,399	22,609
Cash at bank and in hand		294,800	251,319	546,119	744,388
Total Current assets:		303,019	280,499	583,518	766,997
Liabilities					
Creditors: Amounts falling due within one year	7	10,010	67,410	77,420	131,317
Net current assets		293,009	213,089	506,098	635,680
Provisions		-	105,611	105,611	124,643
Total net assets		310,609	107,478	418,087	529,857
Total funds of the charity					
Restricted funds	8,9	-	107,478	107,478	206,896
Unrestricted funds	8,9	310,609	-	310,609	322,961
Total Funds of the Charity		310,609	107,478	418,087	529,857

Registered Charity Number : 1164694, registered Company Number : 09388752

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006. Under Companies Act 2006, Section 454, on a voluntary basis, the trustees can amend these financial statements if they subsequently prove to be defective. The financial statements are prepared in accordance with the special provisions applicable to companies subject to the small companies regime.

Approved by the Board of directors on Sep 29, 2023 , and signed on its behalf

Name: John Shakeshaft Signature: 
John Shakeshaft (Sep 29, 2023 15:06 GMT+1)

Name: Robert Bewley Signature: 
Robert Bewley (Sep 29, 2023 18:04 GMT+1)

Statement of Cash Flows

For the year ended 31 March 2023

Council for British Research in the Levant

	Notes	2023 £	2022 £
Cash flows from operating activities:			
Net cash flow provided by (used in) operating activities (Note A)		(194,460)	(21,910)
Cash flow from Investing activities:			
Purchase of tangible fixed assets	5	(3,809)	(3,762)
Net cash flow from Investing activities		(198,269)	(25,672)

Note A

Reconciliation of Net Income to Net Cash

	2023 £	2022 £
Net income	(111,770)	(74,551)
Depreciation charges	5,029	4,369
(Increase)/Decrease in debtors	(14,790)	36,903
Increase/(Decrease) in creditors	(53,897)	(28,185)
Increase/(Decrease) in provisions	(19,032)	39,554
	(194,460)	(21,910)

Note B

Reconciliation of Cash Flows to Movements In Net Cash

	2023 £	2022 £
Change in cash and cash equivalents	(198,269)	(25,672)
Cash and cash equivalents brought forward	744,388	770,060
Cash and cash equivalents carried forward	546,119	744,388

Note C

Analysis of changes In net debt

	At 1 Apr 2022	Cash flows	At 31 Mar 2023
Cash and cash equivalents	744,388	(198,269)	546,119

Notes to the Financial Statements

For the year ended 31 March 2023

Council for British Research in the Levant

1 Accounting policies

(a) Basis of accounting

The financial statements consolidate the accounts of the London and overseas branches of the Council for British Research in the Levant (CBRL). The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with Statement of Recommended Practice (SORP 2005), 'Accounting and Reporting by Charities: Statement of Recommended Practice', the Companies Act 2006 and the Financial Reporting Standard 102 (2nd Edition, effective January 2019).

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Charitable Company is a public benefit company for the purposes of FRS 102 and therefore the Charity also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP Second Edition), the Companies Act 2006 and the Charities Act 2011. The functional currency of the charity is Sterling.

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements.

(b) Incoming resources

Grant and publications income are recognised within the SOFA where the organisation is entitled to the income, it is certain that the resource will be received, and the resource can be quantified with reasonable accuracy.

Where entitlement to grant income requires a specific performance to be achieved (i.e. performance related grant) then incoming resources are recognised only to the extent that the performance has taken place. Where monies are received in advance of entitlement they are deferred and only recognised when the activity providing an entitlement to this income has taken place.

Hostel and other services income is recognised in the period in which the services have been provided.

(c) Members subscriptions and events and conferences

Subscriptions and events are accounted for in the year to which they apply. Subscription income that relates to a subsequent financial accounting period is carried forward as deferred income.

(d) Resources expended

All expenditure is accounted for on an accruals basis.

Grants payable are charged in the year to which the offer relates 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. Grants returned are recognised in the year that they are received.

Research costs include grants, staff research time as well as research facilities and other services.

Support costs are allocated on the basis of staff time. Allocation of other costs includes an element of judgement and the charity has had to consider the cost benefit of detailed calculations and record keeping. Therefore the support costs shown are a best estimate of the costs that have been so allocated. Support costs include the expenses associated with Committee of Management meetings, Committee elections, external audit, strategic review, and compliance with other constitutional and statutory requirements.

Notes to the Financial Statements continued

(e) Fixed assets

All assets with a cost in excess of £1,000 are capitalised as fixed assets except for laptops which are capitalised if the cost exceeds £500.

Depreciation is charged at the following rates:

Motor vehicles	20% p.a. straight line basis
Computer and other equipment	20% p.a. straight line basis
Furniture, fixtures and fittings	10% p.a. straight line basis

(f) Publications

Publication costs are carried forward and charged to the Statement of Financial Activities in the year of publication.

(g) Stocks

Stocks of publications are valued at the lower of cost and net realisable value.

(h) Foreign currencies

The accounts of overseas branches have been translated at the rate of exchange ruling at the year end.

(i) Taxation

The company is a charity within the meaning of Para 1 Schedule 6 Finance Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010, to the extent that such income is applied exclusively for charitable purposes. No tax charge arose in the period.

(j) Operating leases

Rental costs under operating leases are charged to the Statement of Financial Activities, as the charges are incurred over the lease period.

(k) Fund accounting

Restricted funds comprise unexpended balances of donations and grants held on trust to be applied for specific purposes.

General funds comprise the accumulated unrestricted funds which have not been designated for any specific purpose. They are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

(l) Pensions

The institution participates in Universities Superannuation Scheme. The assets of the scheme are held in a separate trustee-administered fund. Because of the mutual nature of the scheme, the assets are not attributed to individual institutions and a scheme-wide contribution rate is set. The institution is therefore exposed to actuarial risks associated with other institutions' employees and is unable to identify its share of the underlying assets and liabilities of the scheme on a consistent and reasonable basis. As required by Section 28 of FRS 102 "Employee benefits", the institution therefore accounts for the scheme as if it were a defined contribution scheme. As a result, the amount charged to the profit and loss account represents the contributions payable to the scheme. Since the institution has entered into an agreement (the Recovery Plan) that determines how each employer within the scheme will fund the overall deficit, the institution recognises a liability for the contributions payable that arise from the agreement (to the extent that they relate to the deficit) with related expenses being recognised through the profit and loss account.

Foreign pensions: Local employees of the overseas institutes are members of relevant state pension schemes where required by local law. CBRL pays employer contributions as required by those schemes. Additional provision is made for unfunded pension and termination obligations in respect of those employees not covered by relevant state pension schemes, where required by local law.

(m) Heritage Assets

The CBRL library is of historical and scientific importance to the objectives of the charity and is a key resource for its contribution to knowledge and culture.

Both branches of the library in Amman and Jerusalem are open to the public and local students. The historic role of the CBRL library in Jerusalem, predating modern political boundaries, allows it to serve as one of the few neutral meeting places in an otherwise divided city. The library has its roots in the early twentieth century and is made up of gifts, exchanges and acquisitions. Following the establishment of the British School of Archaeology in Jerusalem in 1919, the library was established to hold the Palestine Exploration Fund's Jerusalem library and was enhanced by the gift of Phythian-Adams' (the first Assistant Director) book collection. A large part of the library holdings could not be replaced, and no accurate value can be established by any means short of offering it for sale.

Part-time librarians, supported by other CBRL staff, curate both branches of the library. The library catalogue is held in a professional library software system publicly available online through the CBRL website. The current number of entries in the joint catalogue is 17,144 books and booklets, 408 journal and online journal series titles, 1,148 off-prints and 593 rare books. The increasing availability of digital resources, means that the virtual library that can be accessed through CBRL is now a major resource. There is a large map collection (nearly 2,000 sheet maps), including a collection of historic maps. The library budget includes funds for such items as binding or covering books to preserve them. New paper and softback books are placed in plastic covers. Library collection policy is regularly reviewed and updated. Additions to the library are acquired through purchase, exchanges with CBRL publications, and donations.

2022/23	:	£343 for acquisitions, £992 on equipment and maintenance; £1888 insurance
2021/22	:	£459 acquisitions; £2,226 on equipment and maintenance; £730 insurance
2020/21	:	£2,312 acquisitions; £690 on equipment and maintenance; £1,111 insurance
2019/20	:	£3,268 acquisitions; £4,268 on equipment and maintenance; £1,221 insurance
2018/19	:	£4,106 acquisitions; £813 on equipment and maintenance; £1,237 insurance
2017/18	:	£8,308 acquisitions; £518 on equipment and maintenance; £666 insurance
2016/17	:	£12,208 acquisitions; £1,079 net refund on equipment and maintenance; £1,934
2015/16	:	£15,033 acquisitions; £3,426 equipment and maintenance; £1,722 insurance

These figures are included in the statement of financial activities. These figures do not include donations, as the value of donations cannot easily be reliably established. Most are donated by authors, and include works, such as theses, that cannot be valued. No books purchased are over £1,000 in value.

The library has not been capitalised in past accounting periods. It is difficult and costly to attribute a cost, especially with regard to the map collection, the continuous runs of journals, and the rare books. In addition, many of the books are PhD and Master's dissertations, donated by their authors. These works have no commercial value. Conventional valuation approaches would not reflect the value of the asset to the charity which lies in the nature and location of the total collection and not the sum of its individual parts. In addition, significant costs would be incurred in attempting to value the asset which would be excessively onerous compared with the additional benefit to be derived by users of these accounts in assessing the trustees' stewardship of the assets.

(n) Critical accounting estimates and areas of judgement

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year except for the provision relating to UK and overseas pension liabilities.

FRS 102 makes the distinction between a group plan and a multi-employer scheme. A group plan consists of a collection of entities under common control typically with a sponsoring employer. A multi-employer scheme is a scheme for entities not under common control and represents (typically) an industry wide scheme such as Universities Superannuation Scheme (USS). The accounting for a multi-employer scheme where the employer has entered into an agreement with the scheme that determines how the employer will fund a deficit results in the recognition of a liability for the contributions payable that arise from the agreement (to the extent that they relate to a deficit) with the resulting expense charged through the profit and loss account in accordance with section 28 of FRS 102. The trustees are satisfied that USS meets the definition of a multi-employer scheme and has therefore recognised the discounted fair value of the contractual contributions under the recovery plan existing at the date of approving these financial statements.

Notes to the Financial Statements continued

(o) Other financial instruments

i. Cash and equivalents

Cash and cash equivalents include cash at banks and in hand and short term deposits with a maturity date of three months or less

ii. Debtors and creditors

Debtors and creditors receivable or payable within one year of the reporting date are carried at their transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to a market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

2. Income

	2023	2022
	£	£
Net income is stated after charging:		
Payments under leases overseas	35,393	151,750
Depreciation	5,029	4,369
Auditor's remuneration		
- current year	11,400	9,260
- prior year	528	-
- in respect of non audit services	-	4,635
Foreign exchange differences	2,812	2,830

(a) Income from Donations and Legacies

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	31 Mar 2023	31 Mar 2023	31 Mar 2023	31 Mar 2022	31 Mar 2022	31 Mar 2022
	£	£	£	£	£	£
Grant-in-Aid (British Academy)	-	724,037	724,037	-	768,749	768,749
Membership subscriptions	5,260	-	5,260	7,145	-	7,145
Donations	-	-	-	159	-	159
Total Income from Donations and Legacies	5,260	724,037	729,297	7,304	768,749	776,053

(b) Income from Charitable Activities

	Unrestricted	Restricted	Total 2022	Unrestricted	Restricted	Total 2020
	31 Mar 2023	31 Mar 2023	31 Mar 2023	31 Mar 2022	31 Mar 2022	31 Mar 2022
	£	£	£	£	£	£
Research facilities	-	-	-	-	-	-
Grants for specific purposes	-	44,944	44,944	5,196	4,497	9,693
Levant income	27,178	-	27,178	25,728	-	25,728
Sale of publications	545	-	545	1,407	-	1,407
Events income	1,393	-	1,393	3,241	-	3,241
Facilities hire	41,403	-	41,403	20,665	-	20,665
Sale of fixed assets	2,775	-	2,775	-	-	-
Total Income from Charitable Activities	73,294	44,944	118,238	56,237	4,497	60,734

(c) Income from investments

	Unrestricted	Restricted	Total 2022	Unrestricted	Restricted	Total 2020
	31 Mar 2023	31 Mar 2023	31 Mar 2023	31 Mar 2022	31 Mar 2022	31 Mar 2022
	£	£	£	£	£	£
Bank interest	2,271	-	2,271	63	-	63
Total Income from investments	2,271	-	2,271	63	-	63
Total Income	80,825	768,981	849,806	63,604	773,246	836,850

Notes to the Financial Statements continued

3. Expenditure

a) Analysis of total expenditure 2023

	Activities undertaken directly £	(Note 3 (c)) Grant funding of activities £	(Note 3(b)) Support costs £	Total £
Expenditure on raising funds				
Grant-in-aid and fundraising	62,106	-	12,888	74,994
Charitable activities				
Research	267,294	-	248,238	515,532
Publications	27,828	-	10,355	38,183
Library	160,002	-	56,556	216,558
Events and conferences	104,798	-	11,511	116,309
Total resources expended	622,028	-	339,548	961,576

b) Analysis of support costs 2023

	Research £	Publications £	Library £	Events and conferences £	Raising Funds £	Total £
Management and finance	125,543	8,968	26,902	8,968	8,968	179,349
Communications and IT	2,065	229	459	229	1,606	4,588
Premises	99,404	-	28,037	-	-	127,441
Equipment	-	-	-	-	-	-
Depreciation	5,029	-	-	-	-	5,029
Governance	16,197	1,158	1,158	2,314	2,314	23,141
Total Support costs	248,238	10,355	56,556	11,511	12,888	339,548

c) Analysis of grant funding of activities 2023

During the year 15 (2022: 15) individuals received grants and bursaries to a total value of £43,304 (2022: £60,044).

		Amount received £
Network Partnership Awards		
Dr Jacob Norris, University of Sussex	Digitising Treasures: From St Nicholas to Open Access	2,492
Dr Lindsey Moore, Lancaster University	Storying Nablus: Literary/Digital Maps	2,492
Project Grants		
Prof Bahar Basar, Durham University	Diasporic Memory and Heritage: Intergenerational Narratives of Kurdistan Jews in Israel	8,000
Dr Chris Sandal-Wilson, University of Exeter	Internationalising Palestinian mental health 1948-1967	1,800
Professor Andrew Peterson, University of Wales	Mudawwara: Excavation and Survey of an Ottoman Fort:	8,000
Research Support Grants		
Gwendoline Maurer, University College London	Investigating changing socio-economic landscapes from the Early Bronze I-II in the Levant through Zooarchaeology and stable isotope analysis.	1,266
Residential Fellowships		
Professor Rachel Mairs, University of Reading	Dragomans Archaeology and Tourism in Late Ottoman and Mandate Palestine	4,933
Dr Louise Martin, University College London	People & Animals in the Jordanian Badiast and present	4,911
Dr Haneen Naamneh, London School of Economics and Political Science	Urban Development of Arab Jerusalem in the aftermath of the Nakba - Documenting the Revival of Local Administration and	4,410
Travel Grants		
Kirsty Bennett	The Sonic Circulation of Fairouz and the Rahbani Brothers between Beirut/Moscow and East Germany	1,000
Gal Kramarksi	Between Normalisation and Normal lives: Israeli Development Interventions in Occupied East Jerusalem	1,000
Elbhl'n Priestley	The Syrian diaspora in Egypt and Sudan 1899-1956: urban life empire and mobility.	1,000
Mayumi Sato	Centering Anti-Racism during a Climate Crisis: The Pursuit of Environmental Justice in Palestine	1,000
Ana Silkatcheva	Geometric patterns on floor mosaics of the Byzantine and Islamic periods in the Levant	1,000
Hassam Hussein	Returned of grant issued in 2022	(84)

43,220

Notes to the Financial Statements continued

d) Analysis of total expenditure 2022	Activities undertaken directly	Grant funding of activities	Support costs	Total
	£	£	£	£
Expenditure on raising funds				
Grant-in-aid and fundraising	175,983	-	14,933	190,916
Charitable activities				
Research	222,548	60,044	298,626	581,218
Publications	3,478	-	10,229	13,707
Library	19,076	-	70,785	89,861
Events and conferences	24,810	-	10,890	35,700
Total resources expended	445,895	60,044	405,463	911,402

e) Analysis of support costs 2022

	Research	Publications	Library	Events and conferences	Raising Funds	Total
	£	£	£	£	£	£
Management and finance	124,497	8,893	26,678	8,893	8,893	177,854
Communications and IT	6,065	674	1,348	674	4,717	13,478
Premises	149,252	-	42,097	-	-	191,349
Equipment	5,179	-	-	-	-	5,179
Depreciation	4,370	-	-	-	-	4,370
Governance	9,263	662	662	1,323	1,323	13,233
Total Support costs	298,626	10,229	70,785	10,890	14,933	405,463

4. Trustee and Employee Information

No remuneration was paid to the trustees and no donations received for the year ended 31 March 2023 (2022: ENII). Expenses of £6,924 for travel and subsistence were paid to 4 trustees for the year ended 31 March 2023 (2022: ENII).

	Total	Total
	31 Mar 2023	31 Mar 2022
	£	£
Salaries	449,209	243,811
Social security	30,145	11,317
Overseas Employment tax	9,728	19,552
Pension, including movement in provision	27,763	86,827
Total Employment Costs	516,845	361,507
Employment Information		
	31 Mar 2023	31 Mar 2022
Key management personnel compensation	£127,107	£122,150
Average number of employees during the period:	18	13

In 2023, no employee received remuneration over £60,000. In 2022, no employee received remuneration over £60,000. This is restated from one employee receiving remuneration between £60,000-£70,000.

The trustees consider the Board of Trustees and the overseas Institute Directors as comprising the key management personnel of the Charity in charge of directing and controlling the charity and running the Charity on a day to day basis. All trustees give their time freely and no trustee remuneration was paid in the year. Details of trustee expenses and related party transactions are disclosed in note 4 (a) and note 12 to the accounts.

Notes to the Financial Statements continued

5. Fixed assets

	Computer, office and other equipment	Motor vehicles	Furniture, fixtures and fitting	UK Office equipment	Total
	£	£	£	£	£
Cost					
Opening balance	19,553	27,154	21,718	3,458	71,883
Additions	1,692	-	1,258	859	3,809
Disposals	-	-	(10,097)	-	(10,097)
Closing balance	21,245	27,154	12,879	4,317	65,595
Depreciation					
Opening balance	11,391	18,530	21,718	1,424	53,063
Depreciation charge for the year	2,087	2,250	-	692	5,029
Depreciation eliminated on disposal	-	-	(10,097)	-	(10,097)
Closing balance	13,478	20,780	11,621	2,116	47,995
Net book value 31 March 2023	7,767	6,374	1,258	2,201	17,600
Net book value 31 March 2022	8,162	8,624	-	2,034	18,820

All fixed assets belong to unrestricted funds.

6. Debtors

	Total 31 Mar 2023	Total 31 Mar 2022
	£	£
Other debtors and accrued income	14,466	268
Prepayments	22,933	22,341
Total Debtors	37,399	22,609

7. Creditors

	Total 31 Mar 2023	Total 31 Mar 2022
	£	£
Other creditors	39,135	61,160
Accruals for trade creditors	24,848	59,990
Accruals for grants payable	7,902	6,090
Deferred income	5,535	4,077
Total Creditors	77,420	131,317

Deferred income analysis

	2023	2023
	£	£
Deferred income b/f	4,077	6,329
Membership income released	(2,277)	(4,529)
Membership income deferred	3,735	2,277
Deferred income balance 31 Mar 2023	5,535	4,077

8. Provisions

	2023	2023
	£	£
USS pension scheme deficit provision	64,024	94,550
Overseas pension provisions	41,587	30,093
Total	105,611	124,643

Notes to the Financial Statements continued

9. Reconciliation of Funds

	Balance 31 March 2022	Incoming resources	Resources expended	Transfer of funds	Balance 31 March 2023
	£	£	£	£	£
Restricted funds					
British Academy BIRI Grant	53,281	601,464	700,721	45,976	-
BIRI Collective grant	-	32,414	32,414	-	-
British Academy Business Development Fund	37,176	122,573	159,768	19	-
Jerusalem Excavation Publications	11,888	-	-	-	11,888
Ancient Jerusalem Project	38,952	-	-	-	38,952
British Academy Incentivisation Grant	3,678	-	3,376	-	302
British Academy Advanced Language Training	54,978	-	1,077	-	53,901
British Academy Strategic Development Fund	692	-	-	-	692
Travel grant fund	5,020	-	5,000	-	20
Kenyon Institute Library Fund	384	100	-	-	484
Al Tajir Trust	-	10,000	10,023	23	-
Tall Dhiban	847	-	-	-	847
Aerial Archaeology in Jordan	-	2,430	2,038	-	392
	-	-	-	-	-
	206,896	768,981	914,417	46,018	107,478
General funds	322,961	80,825	47,159	(46,018)	310,609
	529,857	849,806	961,576	-	418,087

A contribution of £45,976 was made from general reserves to support the activities funded by the BIRI Grant.

2021/22 for comparison

	Balance 31 March 2021	Incoming resources	Resources expended	Transfer of funds	Balance 31 March 2022
	£	£	£	£	£
Restricted funds					
British Academy BIRI Grant	75,340	609,025	658,341	27,257	53,281
Jerusalem Excavation Publications	11,904	-	16	-	11,888
Ancient Jerusalem Project	38,952	-	-	-	38,952
British Academy Incentivisation Grant	5,596	-	1,918	-	3,678
British Academy Advanced Language Training	55,640	-	662	-	54,978
British Academy Strategic Development Fund	6,763	-	6,071	-	692
Travel grant fund	10,000	-	4,980	-	5,020
Kenyon Institute Library Fund	284	100	-	-	384
Business Development Fund	37,176	159,724	159,724	-	37,176
Mapping Digital Heritage in Jordan	12,104	-	7,801	(4,303)	-
Nahrein Network Project	2,100	(105)	1,995	-	-
Al Tajir Trust	5,000	4,502	9,502	-	-
Tall Dhiban	847	-	-	-	847
BIRI Manifesto	4,563	-	4,563	-	-
	-	-	-	-	-
	266,269	773,246	855,573	22,954	206,896
General funds	338,139	63,604	55,828	(22,954)	322,961
	604,408	836,850	911,401	-	529,857

9. Analysis of Funds

	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	31 Mar 2023	31 Mar 2023	31 Mar 2023	31 Mar 2022	31 Mar 2022	31 Mar 2022
	£	£	£	£	£	£
Fixed Assets	17,600	-	17,600	-	18,820	18,820
Other net assets/(liabilities)	(1,791)	(38,230)	(40,021)	401,430	342,958	744,388
Cash at bank	294,800	251,319	546,119	(69,891)	(38,817)	(108,708)
Provisions	-	(105,611)	(105,611)	(124,643)	-	(124,643)
Total funds	310,609	107,478	418,087	206,896	322,961	529,857

Details of Restricted Funds

The British Academy BIRI grant is money granted by the British Academy to specifically support research, library collections and conservation, communications and outreach, core establishment costs. It includes amounts from the primary and contingency grants.

The BIRI Collective grant was money granted by the British Academy in 2022/23 to fund the review of the status of the digital archives across all the BIRI's.

The Business Development Fund represents grant-in-aid received from the British Academy for the purposes of supporting fundraising, seeking further sources of research funding, maximising the commercial aspects of operations, and funding cost savings and efficiencies. CBRL bids annually for this grant.

Jerusalem Excavation Publication funds are to be used solely for the publication of the Ancient Jerusalem project, until publication of the last volume in the series. This fund is continuing to receive income from the interest on funds held.

The Ancient Jerusalem Project is funded by the Leverhulme Trust and Institute of Aegean Prehistory. The funds are to bring to publication remaining material from the archaeological excavations directed by Dame Kathleen Kenyon in Jerusalem. This fund is continuing to receive income from the interest on funds held.

The British Academy Incentivisation Grant represents funds awarded to increase institutes disciplinary and funding-base breadth. The grant was awarded to 'map' Social Science Research in Syria. Due to the deteriorating situation in Syria, the focus of the project subsequently shifted to Jordan and the broader Levant.

The British Academy Advanced Language Training represents funds awarded from the British Academy Language and Quantitative Skills Programme. The grant was awarded for Advanced Language Provision in Arabic for post-doctoral researchers.

The British Academy Strategic Development Fund represents funds awarded to research projects to encourage Institutes to broaden their research and funding base.

The Travel Grant Fund represents donations from CBRL members to fund the Travel Grants programme.

The Kenyon Institute library fund consists of donations from St John's College, Oxford to fund book purchases for the Kenyon Institute library. This fund is continuing to receive donations.

The Al Tajir Trust consists of a grant awarded during the year to help fund new work and reading spaces for the library at the Kenyon Institute.

Mapping Digital Heritage in Jordan is a research project to harness digital technologies in the management and protection of cultural heritage with King's College London and the Hashemite University

Tall Dhiban was received from the University of Liverpool for research to strengthen the local stewardship of Tall Dhiban, a historical site 70 kms south of Amman, Jordan.

The Nahrein Network Project funds are to allow a visiting fellowship to the UK on 'Museums in Beirut: Towards a Sustainable Approach to Heritage'.

Aerial Archaeology in Jordan project is long-term research project. The aim is to discover, record, and monitor archaeological sites in Jordan, using aerial photography. The research will help us better understand past human settlement of the various regions in Jordan, and assist in the protection and presentation of important sites, in association with the Department of Antiquities. A grant of £2,430 was received in 2022/23.

BIRI Manifesto (ONLY X) was awarded by the British Academy to develop a collective brand for the 'BIRI' research institutes that are funded by the British Academy.

The Nahrein Network Project funds are to allow a visiting fellowship to the UK on 'Museums in Beirut: Towards a Sustainable Approach to Heritage'.

Notes to the Financial Statements continued

10. Lease commitments

	31 Mar 2023	31 Mar 2022
	£	£
Within 1 year	32,233	2,027
Between 2 and 5 years	91,647	149,760
	123,880	151,787

11. Related party transactions

One trustee received a grant of £12,000 to run an event organised by the University of Glasgow. (2022: £Nil). The Charity Commission has given consent that grants may be awarded to trustees provided that: at no time more than one third of the members of the Committee benefit; at no time shall the annual total of grants made to members of the Committee exceed more than one quarter of the annual total expenditure; a member of the Committee shall withdraw from any meeting whilst his or her application for an award of grant is being discussed. This consent gave rise to a change in the constitution and approval was gained for this change at an EGM.

The Deputy Director, a member of the Key Management Personnel, owed £2,644 at 31 March 2023 in under-deducted pension contributions.

12. Pension commitments

The organisation participates in the Universities Superannuation Scheme (USS), a defined benefit multi-employer defined benefit scheme. USS is currently in deficit and at the year-end CBRL had entered into an agreement to participate in a recovery plan to reduce the deficit.

A liability of £64,024 (2022: £94,550) has been recognised with an increase in pension costs of £342 (2022: 31,179 decrease) and an interest charge of £2,836 (2021: £1,068). Contributions in the year totalled £45,710 (2022: £24,140).

The latest available complete actuarial valuation of the Retirement Income Builder is at 31 March 2020 (the valuation date), which was carried out using the projected unit method.

Since the institution cannot identify its share of USS Retirement Income Builder (defined benefit) assets and liabilities, the following disclosures reflect those relevant for those assets and liabilities as a whole.

The 2020 valuation was the sixth valuation for the scheme under the scheme-specific funding regime introduced by the Pensions Act 2004, which requires schemes to have sufficient and appropriate assets to cover their technical provisions. At the valuation date, the value of the assets of the scheme was £66.5 billion and the value of the scheme's technical provisions was £80.6 billion indicating a shortfall of £14.1 billion and a funding ratio of 83%.

The key financial assumptions used in the 2020 valuation are described below. More detail is set out in the Statement of Funding Principles (uss.co.uk/about-us/valuation-and-funding/statement-of-funding-principles).

CPI assumption	Term dependent rates in line with the difference between the Fixed Interest and Index Linked yield curves, less 1.1% p.a. to 2030, reducing linearly by 0.1% p.a. to a long term difference of 0.1% p.a. from 2040
Pension increases (subject to a floor of CPI assumption plus 0.05% 0%)	
Discount rate (forward rates)	Fixed interest gilt yield curve plus: Pre-retirement: 2.75% p.a. Post retirement: 1.00% p.a.

The main demographic assumption used relates to the mortality assumptions. These assumptions are based on analysis of the scheme's experience carried out as part of the 2020 actuarial valuation. The mortality assumptions used in these figures are as follows:

Mortality base table	101% of S2PMA "light" for males and 95% of S3PFA for females.
Future improvements to mortality	CMi 2019 with a smoothing parameter of 7.5, an initial addition of 0.5% p.a. and a long term improvement rate of 1.8% pa for males and 1.6% pa for females

Notes to the Financial Statements continued

The current life expectancies on retirement at age 65 are:

	2023	2022
Males currently aged 65 (years)	23.6	23.9
Females currently aged 65 (years)	25.5	25.5
Males currently aged 45 (years)	25.3	25.9
Females currently aged 45 (years)	27.1	27.3

A new deficit recovery plan was put in place as part of the 2020 valuation, which requires payment of 6.2% of salaries over the period 1 April 2022 until 31 March 2024 at which point the rate will increase to 6.3%. The 2023 deficit recovery liability reflects this plan. The liability figures have been produced using the following assumptions:

	2023	2022
Discount rate	3.00%	2.50%
Pensionably salary growth	Various	Various

Overseas pension movement

	2023	2022
	£	£
As at 1 April 2022	30,093	22,258
Severance pay	-	-
Pension charge for the year	11,494	7,835
	41,587	30,093

13. Contingent Liabilities

One ex-employee in Jerusalem has lodged a legal claim against the charity for unpaid severance and holiday pay for £65,528. It anticipated that the case will be agreed and any settlements made by 31 March 2024.

Accounts



Council for British Research in the Levant

(Registered Charity Number 1073015)

(Company Registration Number 3566646)

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COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

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Council for British Research in the Levant

Registered Charity Number 1073015

Registered Company Number 3566646

Registered Office: The British Academy
10 Carlton House Terrace
London SW1Y 5AH

President – Professor Clive Holes (retired November 2021)

Trustees

Dr Robert Bewley	Chairman (elected November 2020)
John Shakeshaft	Hon Treasurer (elected November 2020)
Dr Elian Weizman	Hon Secretary (elected November 2020)
Professor Graeme Barker	Hon Research Chair (elected November 2021); Hon Publications Chair (elected November 2020)
Tom Thomson	Trustee with responsibility for risk governance (elected December 2019)
Dr Kamal Badreshany	(elected November 2020)
Dr Nadia Naser-Najjab	(elected November 2020)
Dr Nellie Phoca-Cosmetatou	(elected December 2019)
Kate Owen	(elected December 2019)
Dr Rachael Sparks	(elected December 2019)
Dr Gerasimos Tsourapas	(elected December 2019)

The trustees act as directors for the purposes of company law.

Principal Bankers

Royal Bank of Scotland Plc
London Drummonds Branch
49 Charing Cross Road
London
SW1A 2DX

Auditors

Williamson Morton Thornton LLP
Verulam Point
Station Way
St Albans, Herts
AL1 5HE

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Objectives and Activities for the Public Benefit

The CBRL is established to advance public education through conducting, supporting, and promoting scholarly research in the humanities, social sciences, and related subject areas in the Levant, and the dissemination of the useful results of such research. The trustees confirm that they have taken due regard to the Charity Commission's guidance on public benefit when reviewing the CBRL's achievements and plans. Lists of current and recent awards are published on the website, which also lists forthcoming and previous events, regular news items and blogs.

The trustees have complied with the duty to have due regard to the public benefit guidance published by the Charity Commission (section 17 of the Charities Act 2011). The trustees draw attention to the membership services detailed on www.cbri.ac.uk (provision of library services, accommodation, meeting and research space, and access to reference collections), grants and scholarships, and public lectures, academic workshops and other related events, notwithstanding the disruptions imposed by the continuation of COVID-19 pandemic in 2021/22. The CBRL Library, with its branches in both institutes and combined catalogue, remained closed during 2021/2022 due to the pandemic, renovations at the Kenyon Institute in Jerusalem and preparations for a move of the Amman Institute. There were some library visits by private appointment when circumstances allowed in Amman. CBRL journal publications have open access policies, although these are dependent on funding being arranged by the authors of papers. Many CBRL monographs published between 2000 and 2017 in 2021/2022 continued to be available on an open access repository (the Archaeological Data Service). New archaeological volumes in future will be placed directly online as open access.

Achievements and Performance

The CBRL achieves its objectives for public benefit through a programme of conducting, sponsoring and facilitating research and the dissemination of its in-house publications (*Levant*, *Contemporary Levant*, the *CBRL Bulletin*, and monographs), through its website, supporting publication in other outlets, by organising academic meetings, public lectures and webinars, and through the presentation of lectures on research by staff members. The new website launched in April 2021 continued to be developed with additional content. The issue of an electronic *Year in Review* in December 2021 highlighted the calendar year's achievements.

2021/22 was a year of good progress on several key fronts with the relocation of the Amman Institute to a popular location in the city, the completion of major renovation works at the Kenyon Institute in Jerusalem, the move of the London team to a refurbished office in the British Academy building, and the recommencement of previously postponed field research. A Strategic Projects Director was recruited at the London office to lead on archive and library initiatives and began by organising and relocating the archive there. CBRL's grant portfolio was revised to take into account new CBRL research themes, and the 2021/22 grant call successfully completed with high quality applications. It was possible to host some in-person meetings and events again, at the same time as continuing to expand reach through online platforms. A new organisational Statement of Principles was released in December 2021, building on CBRL's updated mission, vision and values released earlier in 2021. A new unified brand identity, drawing inspiration from the Levant region and its heritage, was launched in February 2022, which has been very well received.

Grantees and prize-winners

Easing of Covid-19 pandemic restrictions allowed CBRL-sponsored researchers to resume fieldwork, including activities postponed from 2020/2021. Following a comprehensive review and update of its awards programme, CBRL made 16 awards (12 postdoctoral and 4 postgraduate) in 2021/2022: six project grants; two residential fellowships; five travel grants, including one postdoctoral (pg) and four postgraduate (pg); two network partnership awards; and one special award. The British Academy grant funded all postdoctoral awards. Monies from membership fees, donations and unrestricted income was used to fund postgraduate grants.

Farah Aboubakr University of Edinburgh	Palestinian transgressive voices: cultural memory and performative arts in the diaspora and Palestine	Project grant £4,450
Ariell Ahearn University of Oxford	Pastoral cultural landscapes and transhuman land rights: Wadi Dana, 20 years after the Dana Declaration	Project grant £5,110

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Hanna Baumann University College London	Infrastructural exclusion, incorporation and contestation in East Jerusalem	Fellowship £2,600
James Fraser British Museum	Khirbet Ghazlan archaeology project, Jordan	Project grant £8,000
Hala Ghanem University of Sheffield	Enhancing everyday outdoor experiences of refugees in Jordan: a collaborative series of multi-level/actor workshops	Project grant £4,900
Hussam Hussein University of Oxford	The implications of the European Green Deal for the Middle East: lessons from EU-Jordan relations	Networking partnership award £2,200
Sultan Abdalrahm Al Khulaifi University of Glasgow	Qatari foreign policy towards the Israeli Palestinian conflict	Travel grant (pg) £1,000
Jack McGinn London School of Economics	Rural decentralised political organising in the Syrian Revolution	Travel grant (pg) £1,000
Julio Moreno Cirujano SOAS University of London	Looking like a state: aesthetics and materiality in British Mandate Palestine	Travel grant (pg) £1,000
Veronica Occari University College London	Glass from Crusader sites: technology, production and distribution as a reflection of a distinctive society	Fellowship £4,494
David Petts University of Durham	British colonial architecture in Jordan and its management in a post-colonial context: The case for the Al-Safawi compound	Networking Partnership award £2,000
Mehroosh Tak, Royal Veterinary College, University of London	Occupied food systems: the case of Palestine	Project grant £7,900
Carmen Ting University of Cambridge	The glaze is less opaque on the other side: rethinking the role of the Levant in the emergence of Islamic glaze production	Project grant £7,780
Gerasimos Tsourapas University of Glasgow	Arab diaspora and transnational politics in Greece and Cyprus	Travel grant (pd) £1,000
Mandy Turner University of Manchester	<i>From the River to the Sea: Palestine and Israel in the Shadow of 'Peace'</i> translation and dissemination	Special award £5,000
Lindsay Ward Birkbeck College, University of London	The contribution of learning to the evolution of policy following the Jordan Response Plan's aims for young nationals, refugees and their host communities	Travel grant (pg) £1,000

Gerasimos Tsourapas is a current CBRL trustee. In January 2022, Gerasimos Tsourapas won a highly prestigious European Research Council (ERC) Starting Grant of €1.49 million to carry out a five-year ERC project entitled 'The International Politics of Mobility Sanctions (MOBSANCT)'. This builds on previous pilot grant funding from CBRL intended to act as seed-funding for larger awards.

Reported publications from CBRL sponsored research in recent years in 2021/22 included three monographs, 11 research papers and one book chapter. The monographs are:

- Todorova, T. (2021) *Decolonial solidarity in Palestine-Israel: Settler colonialism and resistance from within*. London: Zed.
- Tsourapas, G. (2021) *Migration diplomacy in the Middle East and North Africa Power, mobility, and the state*. Manchester University Press.
- Twigt, M. (2022) *Mediated lives: Waiting and hope among Iraqi refugees in Jordan*. Berghahn Books.

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CBRL awarded prizes for final-year undergraduate and Masters' dissertations in Levantine archaeology or history and contemporary Levantine studies. The winners receive a cash prize, CBRL membership for one year, including online subscription to one of CBRL's journals.

Contemporary Levantine Studies Dissertation Prizes 2021

Samuel Martin University of Cambridge	<i>Dead man laughing: A typology of humour and laughter in modern Syrian literature and its relationship to the abject</i> (Masters joint winner)
Charlotte Spear University of Warwick	<i>"I have drastically changed while you were reading. And so have you": Arab women's literature as transformative sexual agency</i> (Masters joint winner)
Andreas W Bowen, SOAS University of London	<i>"The secret migration": Documenting the Political Migration of Cypriot Communists to mid-late 20th Century Britain</i> (Undergrad. winner)
Oliver Simpson University of Warwick	<i>International law and commercial and business activity in Israeli settlements: Implications for conflict resolution</i> (Undergrad. honorary mention)

Levantine Archaeology or History Dissertation Prizes 2021

Raven Todd DaSilva University College London	<i>Predators in pupils: Intersite variability and human/animal linkages of PPNB plastered skulls of the Levant</i> (Masters winner)
Carlota Balcells Guàrdia University of Glasgow	<i>Why does heritage destruction happen? An analysis of the motivations for heritage destruction in Mesopotamia through a deep-time perspective</i> (Undergrad. winner)
Katie Brown University of Nottingham	<i>De-individualised faces in personal spaces: the Construction of Identity in the banquet scene of Palmyrene tombs</i> (Undergrad. honorary mention)

Publications

We continue to disseminate a wide range of research through our journals *Levant* and *Contemporary Levant* published online and in print. *Levant* continues to be ranked in the top quartile of all archaeological and historical journals worldwide. Dr Caroline Middleton completed her first full year as CBRL's new Editor-in-Chief of *Levant*, following her appointment in January 2021. 2021 marked the 53rd year of the publication of *Levant*; with five printed issues (after publication online) produced, including one double special issue (52.1-2) and three single issues (52.3, 53.1 and 53.2). In total there were 28 research articles, one short report, and one book review. The double special issue (52.1-2), *Ceramics, society and economy in the northern Levant: an integrated archaeometric perspective*, was guest edited by Prof Graham Philip and Dr Kamal Badreshany (University of Durham).

Dr Sarah Irving (now at Staffordshire University) completed her second year as *Contemporary Levant* Editor-in-Chief. 2021 marked the 6th year of the publication of *Contemporary Levant*. The spring special issue (6.1), *Eastern Christianity in Syria and Palestine and European cultural diplomacy (1860-1948). A connected history*, was guest edited by Dr Karène Sanchez Summerer (Leiden University) and Dr Konstantinos Papastathis (Aristotle University of Thessaloniki/Leiden University). The second issue included the winning *Contemporary Levant* article prize by Prof. Lynn Meskell and Dr Christina Luke on *Developing Petra: UNESCO, the World Bank, and America in the desert*. In total there were 12 research articles and four book reviews. The *CBRL Bulletin 2020* was published in house in November 2021 and made available online on the CBRL website.

Events and outreach

We continued to offer a diverse series of online events in 2021/2022: eight lectures, five panel discussions, five workshops (hybrid), and four training activities. Total online event reach was 15,749 in 2021/2022, counting attendees plus views across all CBRL's social media.

The online events were:

How to get published in a Middle East journal, with Joel Gordon (*International Journal of Middle East Studies*, University of Arkansas-Fayetteville), Noha Mellor (*British Journal of Middle Eastern Studies*, University of Bedfordshire), Salim Tamari (*Jerusalem Quarterly*, Birzeit University), and Sarah Irving (*Contemporary*

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Levant, Edge Hill University), organised jointly with the International Journal of Middle East Studies and the British Journal of Middle Eastern Studies. 28 April 2021.

Eastern Christianity in Syria and Palestine and European cultural diplomacy (1860-1948): A connected history, with Karene Sanchez Summerer (Leiden University), Konstantinos Papastathis (Aristotle University of Thessaloniki), Lora Gerd (Russian Academy of Sciences, St. Petersburg Institute of History) and Dimitrios M. Kontogeorgis (University of Cyprus), 19 May 2021.

Olga Tufnell's "Perfect journey": Letters and photographs of an archaeologist in the Levant and Mediterranean, with Jack Green (American Center of Research), organised jointly with the Palestine Exploration Fund, 17 June 2021.

"A history of false hope", with Lori Allen (SOAS, University of London), 30 June 2021.

The politics of water scarcity in the Levant, with Hussam Hussein (University of Oxford), Martin Keulertz (American University of Beirut) and Majd al Naber (West Asia-North Africa (WANA) Institute), 29 September 2021.

BRISMES – CBRL mentoring event: Applying for funding and securing a post-doc, with Charles Tripp (SOAS, University of London), Graeme Barker (University of Cambridge) Moushira Elgeziri (Arab Council for the Social Sciences (ACSS) in Beirut), Ashjan Ajour (University of Leicester) and Dr Sertaç Sehlirkoglu (Independent Scholar). 6 October 2021.

Desert insurgency: Archaeology, T.E. Lawrence, and the Arab Revolt with Nicholas J Saunders (Bristol University), Bakr Khazer Almajali (Independent Scholar), Robert Bewley (CBRL), 27 October 2021.

Aerial archaeology and remote sensing in the Middle East, with Robert Bewley (Chair, CBRL), organised jointly with the Jordan Engineers Association, 12 January 2022.

CBRL AGM Lecture 2021: The metamorphosing struggle for Syria: Proxy war, sanctions and stalled reconstruction, with Raymond Hinnebusch (University of St Andrews), 17 November 2021.

Unfree labour and refugee workers in Middle Eastern agriculture, with Ann-Christin Zuntz (University of Edinburgh) and Neil Howard (University of Bath), 1 December 2021.

"Buried in the red dirt": Race, reproduction and death in modern Palestine, with Frances Hasso (Duke University), 19 January 2022.

Ramla: Palestine's forgotten capital, with Andrew Petersen (University of Wales Trinity Saint David), 23 February 2022.

The politics of heritage; case studies from Jordan, with Shatha Abu-Khafajah (Hashemite University), Christina Luke (Koç University), and Paul Burtenshaw (independent cultural heritage consultant). 9 March 2022.

Democracy in the Levant, c.1936-1958, with Andrew Arsan (University of Cambridge), 16 March 2022.

A new history of the Eastern Question: Imperialism, security and civil wars in Mount Lebanon, with Ozan Özavcı (Utrecht University), jointly hosted with the British Institute at Ankara. 31 March 2022.

In total, 27 videos were uploaded to YouTube, with 4,100 views and 87,500 impressions during the year.

The in-person/hybrid workshops were held in Amman: two workshops with Bedu representatives in February 2022, organised as a continuation of the Cultural Corridors of Peace project, led by York Archaeological Trust, funded by the British Council Cultural Protection Fund. CBRL also participated in the Institut français du Proche-Orient (Ifpo) led sixth Diwan roundtable workshop in Amman in June

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2021 to share results of the latest heritage research with university students and the broader community, the latest event held at the University of Jordan.

Two sets of training activities resulted from new collaborations. The first was with the British Society for Middle Eastern Studies (BRISMES) to co-organise mentoring events targeting postgraduate students and early-career researchers, with the webinar. The second, on the Principles of Preserving Architectural Heritage, was part of a collaboration with the Jordan Engineers Association, which also included a public lecture in January (as above) and a student photography competition. The competition was very successful with 34 applicants and three worthy winners.

The MaDiH (مديح) Mapping Digital Cultural Heritage in Jordan project in partnership with King's College London, The Hashemite University, the Department of Antiquities of Jordan, CBRL and the Jordan Open Source Association, funded by the AHRC Newton-Khalidi Fund, was completed in 2021/2022. The hybrid closing ceremony held in Amman in July 2021 under the patronage of HRH Princess Dana Firas, UNESCO Goodwill Ambassador, and advocate for the cause of cultural heritage preservation and awareness. The project produced the following key outputs: a policy white paper, a technical white paper, a prototype national data catalogue listing datasets found over the course of the project, and academic papers. This well-received project presages and aligns with CBRL's strategic priority to activate and make its own archive resources more accessible.

CBRL offices/institutes, archives, and libraries

In London, the new Strategic Projects Director, recruited in January 2022, successfully coordinated the sorting and transfer to specialist off-site storage of the CBRL archives held at the British Academy in preparation for the move of CBRL and fellow British International Research Institutes (BIRI) to new office facilities in the British Academy building. The BIRI continue to seek opportunities for greater collaboration, and one important strand involves sharing expertise and building collective capacity around archives. CBRL is participating in the joint BIRI Digital Coordination and Strategy Project which is working towards developing a joint BIRI archive portal, which will enable access to, and facilitate querying and searching collectively across the resources of all individual BIRI, planning for which began in 2021/2022. The Kenyon Institute in Jerusalem remained closed until March 2022 due to ongoing government restrictions associated with the Covid-19 pandemic, the conflict in May 2021 and renovations of the hostel and library. The renovations of the hostel and library spaces are now completed and have enhanced the Institute's institutional value and create a very conducive and collegial atmosphere, with hostel bookings going well since reopening in March. The improvements facilitate better opportunities for research collaborations, study space in the library, with ongoing work to assess and make accessible the archives.

The Amman Institute moved to new premises in the cultural Jabal Al-Lweibdeh (Al-Weibdeh) district in March 2022. The new premises have four rooms: two large rooms housing the library collection and a large multipurpose meeting room, including hybrid conference facilities, that can function as a library extension space; and two slightly smaller spaces for research and administrative offices. The new premises do not have accommodation but there is a good range of accommodation available in the vicinity. As part of the move, archaeological artefacts were returned to the Department of Antiquities and hard copies of selected journals and duplicates were donated to a student library at the Faculty of Archaeology and Tourism at the University of Jordan. Prior to the move, the Amman Institute library was open by appointment for library users, with usage highest during the summer and early autumn. The library closed in February 2022 due to packing up ahead of the Institute's relocation.

The library consultancy report, completed in 2020, continues to inform CBRL library strategic development, and is now overseen by the Strategic Projects Director working with the institute directors. As well as reactivating JSTOR journal subscriptions in 2021, CBRL purchased several e-book collections relevant to CBRL's current research themes.

The London-based Financial Controller manages and oversees CBRL finances at all locations using the Xero platform, introduced in 2020/2021, which continues to help us deliver precise and timely information, and this year we have added new bolt-on reporting functionality to improve the quality of budget and project reporting.

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Facilitation and representation

One of CBRL's important roles is providing advice and facilitation, as well as representation of the organisation and the region. CBRL in Amman once again facilitated the permit for the Aerial Archaeology of Jordan Project with the Jordanian Royal Air Force, October 2021, and continued its close connection with the Department of Antiquities, facilitating permits for the study of artefacts. Throughout the year, directors continued actively in touch with its sponsored researchers. Dr Toufic Haddad, CBRL Jerusalem Director, was invited to several academic speaking events at UK universities and in the Levant. During the 'May War' in 2021, Dr Haddad was also interviewed for his expert knowledge by a range of media channels, as wide-ranging as CNN, Euro News, and Indus News, Pakistan.

Staff

CBRL employs staff in three locations: in London, Amman and Jerusalem in addition to the Directors. Staff in the UK in 2021/2022 were: Miranda Ludden, Financial Controller; Jessica Holland, Strategic Projects Director (from January 2022); and Claire Halliday and Suzie Leitch served as CBRL Executive Assistants, with Claire Halliday taking up the full-time role of Executive Officer from April 2022. Max Slaughter, Development Officer, left in May 2021 with Maggie McNulty, Communications, Development and Programme Manager, returning from leave in June 2021, leaving CBRL in February 2022. Silvia Ferreri continued in the role of part-time Outreach and Administrative Co-ordinator in the London office on secondment from the British Institute for Persian Studies (BIPS). Office staff at CBRL in Amman in 2021/2022 were: Firas Bqa'in, Operations Manager; Safa Al-Muhtaseb, Administrator/Accountant; and Rudaina Al Momani, Librarian. Shatha Mubaideen joined the Amman team as Amman Senior Research Officer in June 2021. Maida Smeir continued in her role as Administrator at CBRL's Kenyon Institute in Jerusalem. Caretaking and housekeeping staff at the Institutes were: Sami Saleh (KI), Osama Dasouqi (Amman), Sameera Jbour (Amman), and Mohammed Saleh (KI).

Future plans

The Trustees and Directors of the Institutes continued consulting on CBRL's strategy and four-year business plan to 2025 designed to refresh and renew its mission of supporting and disseminating research on the Levant on a sustainable basis for the common good. The pandemic created time and space for CBRL staff and trustees to continue to undertake a process of comprehensively updating CBRL strategic priorities, policies, procedures, facilities, and grant and management structures, to create a sound basis for CBRL futures. The new strategy recognises the changing environment in terms of funding sources, researchers' needs and priorities, and the relevance of our activities to the countries of the Levant.

CBRL strategy to 2025 is structured around three core priorities:

- Protecting and enhancing research excellence
- Expanding reach and engagement
- Strengthening the organisation and its operating model

Our activities to support these objectives include:

- Reviewing and modernising our governance structure;
- Raising funds for new Investing in our libraries and the accessibility of our archives and research resources, physical and digital;
- Formalising strategic partnerships with UK and regional HEIs and organisations sharing our mission and vision;
- Building on opportunities presented by the renovation of the Kenyon Institute premises and move of the Amman Institute to attract new and returnee users by provide excellent research and networking spaces;
- Building on enhanced opportunities for digital engagement and outreach, including improving measurements to evaluate impact;
- Continuing to upgrade HR structures and practices;
- Designing and developing a comprehensive fundraising strategy; and
- Increasing collaboration with fellow British International Research Institutes (BIRI)

CBRL will continue to foster research according to the themes:

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- Heritage - 'Understanding the past ... and its present impacts'
- States, societies and cultures of the Levant
- Cities and urbanisation
- Refugees, migration, displacement, and diasporas
- Challenges of sustainability and resilience

Impact of Covid-19

Continuing travel and movements restrictions due to the Covid pandemic during 2021/2022 affected hostel income, and the use of the CBRL libraries. A normal year of Kenyon Institute hostel revenue would be approximately £20,000.

Impediments to travel and to conduct research in person caused serious delays to CBRL grant-holder completion. Two 2020/2021 CBRL grant holders withdrew. CBRL postponed opening its 2021/2022 grant round until autumn due to travel uncertainties but used the time to completely revise the grant portfolio, and successfully ran the new open call grant scheme before the end of 2021.

Restrictions on the possibilities to hold in-person events reduces the possibilities to develop new partnerships. While activities went online and this created an expansion in reach during the height of Covid restrictions, the inability to meet and connect in person at events was felt. Covid caused delays to the move in Amman because it was difficult to make site visits and conduct negotiations in a predictable manner. In addition, staff off sick with Covid, contributed to a hurried, if successful, move in March 2022.

Covid hastened the move to digital, not only for events, but also as a platform for regular staff and trustee meetings. The pandemic periods provide time and space to undertake a comprehensive review of many aspects of CBRL, from governance to our grant portfolio. We have rethought our library purchasing policy to offer more digital content, alleviating the challenges of hard copy distribution which were exaggerated during Covid. Covid did contribute to a delay to *CBRL Bulletin 2020* completion.

As of March 2022, most Covid restrictions had significantly eased, and the Kenyon Institute hostel reopened. In a short period, researchers from 2020/2021 have completed their research, except for two team-based projects, with awardees from 2021/2022 commencing fieldwork early in 2022 and given extensions to complete during 2022/23.

Grants Policy

CBRL awards made in 2021/2022 followed a major revision to the CBRL grant portfolio. Grant opportunities are available for research project grants for early career and established researchers based in a UK HE institution to undertake pilot work to establish the feasibility of a larger project, or to bring an established project to completion (up to £8,000); residential fellowships are available for early career and established researchers, either based in a UK HE institution or within 10 years of obtaining a PhD at a UK university if based in one of the countries within CBRL's remit to undertake a period of research (normally three months) at the CBRL's institutes in Amman and/or Jerusalem; travel grants are available for doctoral students registered at a UK HEI or post-doctoral members of staff at a UK HEI to undertake travel in the Levant; and research support grants for researchers based in one of the countries within CBRL's remit for graduate students registered at a university in the Levant to undertake project research (up to £1,000). The travel grants available to PhD researchers and research support grants to researchers from the region are funded by members, donors and our reserves in 2021/2022, as the specific terms do not allow us to support PhD work from our BA grant.

Applications for funding of research projects in the Levant are sought through advertising in academic and research institutions and the Internet. Applicants are invited to submit their proposals in a specific format. The applications are reviewed on their academic merit through a stringent process of peer review by appropriate experts, including those who are not associated with CBRL. Final selection is made by the CBRL Research sub-committee. Ethnicity, gender, age, disability, sexual orientation, religion, and personal financial circumstances are not taken into account. Projects are funded and monitored on an annual basis. A new small grant scheme, Networking Partnership Awards (up to

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£2,000), launched in November 2020 was continued in 2021/2022 to offer opportunities for collaborative and virtual working.

A review of CBRL's research protocols and ethics took place in 2020/2021 by the Research Committee in advance of a revision of the award programme for 2021/2022 and a Research Manual to aid researchers, aligned with the UK's Research Integrity Concordat, issued.

Fundraising policy

We receive most of our funds in the form of restricted (project) or unrestricted (general) grant support from institutional funders, primarily a grant-in-aid from the British Academy, together with some charitable trusts and foundations, and grant income for academic projects. We use our membership fees and raise donations from our members to provide research opportunities, such as travel grants for UK postgraduates and for scholars from the Levant. We raise funds from institutional donors for major projects, fellowships and conference sponsorship.

CBRL does not employ third party fundraisers and does not raise funds from the general public. All our staff follow the Code of Fundraising Practice as outlined by the UK's Fundraising Regulator. During the year there were no complaints about fundraising.

Financial Review

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the governing document, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (the "Charities SORP").

The British Academy grant covered the year to 31 March 2022. The BA grant is divided between a core, or main, grant and the Business Development Fund ("BDF") which is intended to develop CBRL's long-term financial sustainability and is subject to separate annual bids to the British Academy. In addition, contingency funds are offered, which are also subject to a bidding process. The BA grant 2021/2022 was again given on a one-year roll-over basis, the previous 2016-2020 agreement having ended. This was due to uncertainty caused by the Covid-19 pandemic and the continued impact of the Brexit settlement for funding availability. The BA British International Research Institute's (BIRI) award letter 2021/2022 to CBRL was issued in May 2021. The BA BIRI award letter for 2022/2023 to CBRL was issued at the end of March 2022, following the results of the UK government comprehensive spending review. CBRL continues to develop initiatives to raise an increasing proportion of its funds from non-BEIS sources and to seek to raise its free reserves to make it both less dependent on a single funding source and more resilient to swings in forward planning. This has led to restructuring and a cautious approach to expenditure and given the ongoing climate of uncertainty this approach will continue.

A significant part (c. 92%) of CBRL's funding in 2021/2022 continued to come from BEIS via the British Academy, both in the form of our core grant (£555,738) including the release of contingency funds (£53,287) and as BDF funds (£159,724) for specific development projects. There was also income from unrestricted project sources (£9,437), membership fees (£7,145) and publications (£25,728), in addition to other smaller sources of income.

The overall result for the year is a deficit on the general fund of £15,178. Our ongoing financial planning strategy is to minimise risk through matching our permanent cost base to the core grant, while growing our activities on the basis of income generation from other sources including involvement as principal or partner in other grant-funded initiatives and fundraising for specific purposes such as major projects, fellowships and conference sponsorship.

Reserves Policy

Charity Commission guidance defines free reserves as "income which becomes available to the charity and is to be expended at the trustees' discretion in furtherance of any of the charity's objects, but is not yet spent, committed or designated".

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The trustees have examined the needs and challenges faced by the Charity in both the short and medium term, along with relevant financial forecasts, and have formulated a policy to meet those needs.

The existing free reserve policy set by the trustees is a level where at least the equivalent of four months of normal expenditure is maintained, recognising that some of the potential risks to our operation may cause a significant loss of local income streams. On the basis of expenditure that is planned for 2022/2023, this policy would require free reserves in the order of £200,000. CBRL has current free reserves of £304,141.

At the balance sheet date, free reserves comprised the following:

	2022
	£
Total funds per Balance Sheet	529,857
Deduct:	
Restricted Funds (Note 9)	206,896
Fixed Assets held for charity use (Note 5)	18,820
Free Reserves at 31 March 2022	304,141

The trustees will assess this policy on an ongoing basis.

Trustee Responsibilities in relation to the Financial Statements

The trustees (who are also directors of the Council for British Research in the Levant for the purposes of company law) are responsible for preparing the Trustees' 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 which give a true and fair view of the state of the affairs of the charitable company and of 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 the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any material departures which are explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

None of the trustees had any beneficial interest in any contract to which the company was party during the year.

Each of the trustees has confirmed that so far as he is aware, there is no relevant audit information of which the company's auditors are unaware, and that he has taken all the steps that he ought to have taken as a trustee in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This report also represents the directors' report as required by company law.

These financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard 102.

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

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Signed on behalf of the Council by:


John Shakeshaft (Nov 7, 2022 16:52 GMT)



Trustee: John Shakeshaft (Honorary Treasurer)

Trustee: Robert Bewley (Chair)

Date: Nov 7, 2022

Date: Nov 9, 2022

Governance and Management

Constitution

The Council for British Research in the Levant ("CBRL") is a charity registered in England and Wales (Number 1073015). It is also a company registered under the Companies Act 2006 (Number 3566646). The CBRL is governed by its Memorandum and Articles of Association supplemented by Byelaws.

Corporate Governance

Management of the CBRL is vested in a Committee of Management, which consists of not fewer than five members elected by the CBRL membership in addition to those serving by virtue of their office. Honorary Officers elected at the AGM in 2021/2022 are the Chair, Honorary Treasurer, Honorary Secretary, Honorary Research Chair, and Honorary Publications Chair. Editors of CBRL's journals and monographs are no longer required to be trustees. All members of the Committee must be CBRL members. The Committee of Management is the CBRL's Board of Trustees, and its members (other than the President) are the trustees of the CBRL. Ordinary trustees serve for a maximum period of four consecutive years.

On election, trustees are given a copy of the Memorandum and Articles of Association, a copy of the Byelaws and CBRL procedural documentation. They are offered guidance on the role and responsibilities of trustees of registered charities. Trustees oversee management through quarterly meetings of the Board, scheduled meetings of the sub-committees, and where necessary, on an ad hoc basis via email, telephone or internal secure messaging, as appropriate. In 2021/2022, due to the coronavirus pandemic, all meetings were held virtually, including the AGM. The AGM was held in November.

The Committee of Management is supported by specialist sub-committees whose membership is supplemented by staff members and, where required, by additional external guest members.

- Finance and Governance: J Shakeshaft (Chair), Dr R Bewley, T Thomson, and Dr E Weizman.
- Research: Prof G Barker (Chair), Dr K Badreshany, Dr R Sparks, Dr G Tsourapas, and external guest member and advisor Prof. A Arsan (from December 2021).
- Publications: Prof G Barker (Chair), Dr Sarah Irving (Contemporary Levant Editor-in-Chief, ex-officio), Caroline Middleton (Levant Editor-in-Chief from January 2021, ex-officio).
- Human Resources: Dr E Weizman (Chair), T Thomson, K Owen.
- Development (from June 2021): Dr N Phoca-Cosmetatou (Chair), Dr R Bewley and J Shakeshaft.

Each sub-committee has its own terms of reference, and their reports are standing agenda items for the Committee of Management. Owing to the increasing professionalisation of CBRL's operations, a review of CBRL's constitution, committee structures, honorary officers, trustee roles, and membership structure is ongoing. Ad-hoc appointments panels continued to be set up to appoint new members of staff as well as ad-hoc working groups for time-limited issues of strategic importance. In recent years these have been fundraising (now the development sub-committee) and library working groups.

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The Committee of Management is responsible for considering and approving all the recommendations of its sub-committees, working with the CBRL directors, developing the overall strategy and direction of the CBRL. CBRL has created and reviewed its statement of principles, policies (codes of conduct and gift acceptance), and grant management (producing a new research manual compliant with the UKRIO Concordat to Support Research Integrity) in 2021/22 and will continue to review and monitor these in 2022/2023, and ongoing.

Day-to-day management of the CBRL is delegated to the directors who act both as institute directors and ex-officio members of committees. Dr Carol Palmer, the CBRL Director and CBRL Amman Institute Director, directs operations at all locations. Dr Toufic Haddad, the Kenyon Institute Director is responsible for staff and operations in Jerusalem, also acting as CBRL Deputy Director. Both institute directors are active researchers in addition to their administrative and operational responsibilities.

Remuneration policy

The governing principles of the Charity's draft remuneration policy are as follows:

- To ensure delivery of the Charity's objectives
- To attract and retain a motivated workforce with the skills and expertise necessary for organisational effectiveness
- That remuneration should be equitable and coherent across the organisation while recognising the particular complexities of employing staff in several countries
- To take account of the purposes, aims and values of the Charity
- To ensure that pay levels and pay increases are appropriate in the context of the interests of our beneficiaries.

Senior Executive Remuneration

CBRL takes into account the following principles in terms of the remuneration of its senior executives:

- To ensure that the Charity can access the types of skills, experiences and competencies that it needs in its senior staff, the specific scope of these roles in the Charity and the link to pay.
- The nature of the wider employment offer made to senior employees, where pay is one part of a package that includes personal and career development, personal fulfilment and association with the public benefit delivered. The Charity recognises that it is, on occasion, possible to attract senior executives at a discount to public sector or private sector market rates.

In line with the recommendations of the NCVO Inquiry into Executive Remuneration published in April 2014, the Charity has decided to disclose the remuneration of the Executive Team, which for 2021/2022 comprised the directors of the overseas institutes.

Remuneration for the year ended 31 March 2022 comprised salary and pension contributions. There are no other pecuniary benefits for senior or other staff at the Charity.

Risks

The Board has accepted the wider responsibilities in the revised 'Statement of Recommended Practice Accounting and Reporting by Charities' issued by the Charity Commission in October 2000 as updated by SORP 2015. The Finance and Governance sub-committee reviews management and financial procedures to ensure the identification of major risks to which the CBRL may be exposed and to ensure appropriate systems are in place to mitigate them. Responsibility for reviewing and updating the CBRL risk register is currently held by the trustee with responsibility for risk governance, incorporating the role of Data Protection Officer, who is a member of the Committee of Management, Finance and Governance and HR sub-committees.

Risks to our activities arise from regional instability and the potential impact on the security of our Institutes, staff, and visiting researchers. CBRL cannot replace the risk assessments undertaken within UK HEIs (Higher Education Institutions) nor accept responsibility for visiting researchers and students, but CBRL works to minimise risks to staff and visitors. Procedures have been updated to ensure that researchers visiting our two overseas Institutes have undertaken their own risk assessments.

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The operation of our Institutes is reliant on relevant permissions from authorities in the territories in which they are situated, where CBRL maintains two institutes one each in Jerusalem and Amman. Foreign NGOs and learned societies are increasingly subject to enhanced scrutiny throughout the Middle East which causes frustration of the fulfilment of our educational purposes. CBRL mitigates these risks by demonstrating benefit to the local community and researchers (e.g. the institute libraries and through partnerships on research projects) and building strong relationships with all relevant local and international stakeholders.

The other material risk faced by CBRL is in respect to its core British Academy funding. British Academy funding levels in 2021/2022 remained the same as in 2020/2021. CBRL is continuing its efforts to raise funds through a wide variety of means, to reduce dependence on the BA grant.

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

INDEPENDENT AUDITOR'S REPORT

YEAR ENDED 31 MARCH 2022

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

Opinion

We have audited the financial statements of The Council for British Research in the Levant (the 'charitable company') for the year ended 31 March 2022 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, 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 March 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 Auditor's 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 UK, including the FRC'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 entity'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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

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INDEPENDENT AUDITOR'S REPORT

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Opinions 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, which includes the directors' report prepared for company law purposes, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the 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.

We have nothing to report in respect of the following matters in relation to which the 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; or
- the trustees' were not entitled to take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement 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.

Auditor's 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:

Discussions with and enquiries of management and those charged with governance were held with a view to identifying those laws and regulations that could be expected to have a material impact on the financial statements. During the engagement team briefing, the outcomes of these discussions and enquiries were shared with the team, as well as consideration as to where and how fraud may occur in the entity.

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

INDEPENDENT AUDITOR'S REPORT

YEAR ENDED 31 MARCH 2022

The following laws and regulations were identified as being of significance to the entity:

- Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards, Company Law, and Charity Law.
- Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with the charitable objectives, public benefit regulations, regional law, employment law and health and safety legislation.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the Trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of Trustee meeting minutes; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

INDEPENDENT AUDITOR'S REPORT

YEAR ENDED 31 MARCH 2022

Opinion on other matter as required by British Academy grant letter

In our opinion, in all material aspects, the grant payments from the British Academy have been applied in accordance with, and for the purposes set out in, the Agreement.

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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.



Elizabeth Irvine
Senior Statutory Auditor

For and on behalf of WMT
Chartered Accountants and Statutory Auditors
Verulam Point
Station Way
St Albans
Hertfordshire
AL1 5HE

Date: 15 November 2022

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2022
(incorporating the income and expenditure account)

		Unrestricted Funds	Restricted Funds	Total 2022	Unrestricted Funds	Restricted Funds	Total 2021
Notes		£	£	£	£	£	£
Income							
<i>Donations and Legacies</i>							
	Grant-in-Aid (British Academy)	-	768,749	768,749	-	794,186	794,186
	Membership subscriptions	7,145	-	7,145	8,914	-	8,914
	Donations	159	-	159	-	-	-
<i>Income from investments</i>							
	Bank interest	63	-	63	264	-	264
<i>Income from charitable activities</i>							
	Research facilities	-	-	-	528	-	528
	Grants for specific purposes	5,196	4,497	9,693	-	52,065	52,065
	Levant income	25,728	-	25,728	26,566	-	26,566
	Sale of publications	1,407	-	1,407	974	-	974
	Events income	3,241	-	3,241	-	-	-
	Other income	20,665	-	20,665	11,910	-	11,910
Total		63,604	773,246	836,850	49,156	846,251	895,407
Expenditure							
<i>Expenditure on raising funds</i>							
	Grant-in-Aid	14,933	175,983	190,916	-	179,534	179,534
<i>Expenditure on charitable activities</i>							
	Research	30,281	550,937	581,218	4,061	582,449	586,510
	Publications	6,776	6,931	13,707	6,776	6,805	13,581
	Library	3,662	86,198	89,860	3,662	80,287	83,949
	Events and Conferences	176	35,524	35,700	176	31,366	31,542
Total	3	55,828	855,573	911,401	14,675	880,441	895,116
Net income/(expenditure) for the year	2	7,776	(82,327)	(74,551)	34,482	(34,191)	291
Transfers		(22,954)	22,954	-	16,776	(16,776)	-
Total funds brought forward 1 April		338,139	266,269	604,408	286,881	317,236	604,117
Total funds carried forward 31 March	9	322,961	206,896	529,857	338,139	266,269	604,408

There are no recognised gains and losses other than those in the statement of financial activities. All the above amounts relate to continuing activities.

The notes on pages 23 to 32 form part of these accounts.

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT
BALANCE SHEET
AS AT 31 MARCH 2022

	<u>Notes</u>	2022 £	2021 £
Fixed assets			
Tangible assets	5	18,820	19,427
		<u>18,820</u>	<u>19,427</u>
Current assets			
Debtors	6	22,609	59,512
Cash at bank and in hand		744,388	770,060
		<u>766,997</u>	<u>829,572</u>
Liabilities			
Creditors: amounts falling due within one year	7	(131,317)	(159,502)
Net current assets		<u>635,680</u>	<u>670,070</u>
Total assets less current liabilities		<u>654,500</u>	<u>689,497</u>
Provisions	8	(124,643)	(85,089)
Total Net assets		<u>529,857</u>	<u>604,408</u>
Funds	9		
Restricted funds		206,896	266,269
Unrestricted funds:			
General funds		322,961	338,139
Total Funds		<u>529,857</u>	<u>604,408</u>

These financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard 102.

Approved and authorised for issue by the Council:


 John Shakeshaft (Nov 7, 2022 16:52 GMT)

Trustee: John Shakeshaft (Acting Honorary Treasurer)

Date: Nov 7, 2022

Robert Bewley

Trustee: Robert Bewley (Chairman)

Date: Nov 9, 2022

The notes on pages 23 to 32 form part of these accounts.

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT
STATEMENT OF CASH FLOWS
YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
Net Cash provided by Operating Activities (Note A)	<u>(21,910)</u>	<u>94,196</u>

Cash Flows from Investing Activities:

Purchase of fixed assets	(3,762)	(18,504)
Change in Cash and Cash Equivalents in the period	<u>-25,672</u>	<u>75,692</u>

Note A

Reconciliation of Net Income to Net Cash From Operating Activities:	2022 £	2021 £
Net income	(74,551)	291
Depreciation charges	4,369	1,723
(Increase)/Decrease in debtors	36,903	48,041
Increase/(Decrease) in creditors	(28,185)	41,807
Increase/(Decrease) in provisions	39,554	2,334
Net cash provided by operating activities	<u>(21,910)</u>	<u>94,196</u>

Note B

Reconciliation of Net Cash Flow to Movements in Net Cash

	2022 £	2021 £
Change in Cash and Cash Equivalents	(25,672)	75,692
Net cash at 1 April	770,060	694,368
At 31 March	<u>744,388</u>	<u>770,060</u>

Note C

Analysis of changes in net debt

	At 1.4.21	Cash flows flows	At 31.3.22
Cash and cash equivalents	<u>770,060</u>	<u>-25,672</u>	<u>744,388</u>

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

1 Accounting policies

(a) Basis of accounting

The financial statements consolidate the accounts of the London and overseas branches of the Council for British Research in the Levant (CBRL). The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with Statement of Recommended Practice (SORP 2005), "Accounting and Reporting by Charities: Statement of Recommended Practice", the Companies Act 2006 and the Financial Reporting Standard 102 (2nd Edition, effective January 2019).

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Charitable Company is a public benefit company for the purposes of FRS 102 and therefore the Charity also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP Second Edition), the Companies Act 2006 and the Charities Act 2011. The functional currency of the charity is Sterling.

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the anticipated impact of Covid 19. The budgeted income and expenditure are sufficient, with the level of reserves, for the charity to be able to continue as a going concern.

(b) Incoming resources

Grant and publications income are recognised within the SOFA where the organisation is entitled to the income, it is certain that the resource will be received, and the resource can be quantified with reasonable accuracy.

Where entitlement to grant income requires a specific performance to be achieved (i.e. performance related grant) then incoming resources are recognised only to the extent that the performance has taken place. Where monies are received in advance of entitlement they are deferred and only recognised when the activity providing an entitlement to this income has taken place.

Hostel and other services income is recognised on a receivable basis.

(c) Members subscriptions and events and conferences

Subscriptions and events are accounted for in the year to which they apply. Subscription income that relates to a subsequent financial accounting period is carried forward as a creditor in the balance sheet and shown as subscriptions received in advance.

(d) Gifts/Services in Kind

Goods and services donated in the financial statements reflect the value of Arabic classes provided to Scholars by the Qasid Institute, Amman, as well as the value of journals given in exchange to our libraries in Amman and Jerusalem. These are included in the Statement of Financial Activities as income and associated expenditure where there is a demonstrable financial cost borne by the donor and the current value to the charity can be measured. No income is recognised where there is no financial cost borne by a third party.

(e) Resources expended

All expenditure is accounted for on an accruals basis.

Grants payable are charged in the year to which the offer relates 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.

Research costs include grants, staff research time as well as research facilities including the hostel and other services.

Support costs are allocated on the basis of staff time. Allocation of other costs includes an element of judgement and the charity has had to consider the cost benefit of detailed calculations and record keeping. Therefore the support costs shown are a best estimate of the costs that have been so allocated. Support costs include the expenses associated with Committee of Management meetings, Committee elections, external audit, strategic review, and compliance with other constitutional and statutory requirements.

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

1 Accounting policies (continued)

(f) Fixed assets

Assets with a cost in excess of £1,000 are capitalised as fixed assets.

Depreciation is charged at the following rates:

Motor vehicles	20% p.a. straight line basis
Computer and other equipment	20% p.a. straight line basis
Furniture, fixtures and fittings	10% p.a. straight line basis

(g) Publications

Publication costs are carried forward and charged to the Statement of Financial Activities in the year of publication.

(h) Stocks

Stocks of publications are valued at the lower of cost and net realisable value.

(i) Foreign currencies

The accounts of overseas branches have been translated at the rate of exchange ruling at the year end.

(j) Taxation

The company is a charity within the meaning of Para 1 Schedule 6 Finance Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010, to the extent that such income is applied exclusively for charitable purposes. No tax charge arose in the period.

(k) Operating leases

Rental costs under operating leases are charged to the Statement of Financial Activities, as the charges are incurred over the lease period.

(l) Fund accounting

Restricted funds comprise unexpended balances of donations and grants held on trust to be applied for specific purposes.

Designated funds represent amounts set aside by the trustees for specific purposes.

General funds comprise the accumulated unrestricted funds which have not been designated for any specific purpose. They are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

(m) Pensions

The institution participates in Universities Superannuation Scheme. The assets of the scheme are held in a separate trustee-administered fund. Because of the mutual nature of the scheme, the assets are not attributed to individual institutions and a scheme-wide contribution rate is set. The institution is therefore exposed to actuarial risks associated with other institutions' employees and is unable to identify its share of the underlying assets and liabilities of the scheme on a consistent and reasonable basis. As required by Section 28 of FRS 102 "Employee benefits", the institution therefore accounts for the scheme as if it were a defined contribution scheme. As a result, the amount charged to the profit and loss account represents the contributions payable to the scheme. Since the institution has entered into an agreement (the Recovery Plan) that determines how each employer within the scheme will fund the overall deficit, the institution recognises a liability for the contributions payable that arise from the agreement (to the extent that they relate to the deficit) with related expenses being recognised through the profit and loss account.

Foreign pensions: Local employees of the overseas institutes are members of relevant state pension schemes where required by local law. CBRL pays employer contributions as required by those schemes. Additional provision is made for unfunded pension and termination obligations in respect of those employees not covered by relevant state pension schemes, where required by local law.

(n) Heritage Assets

The CBRL library is of historical and scientific importance to the objectives of the charity and is a key resource for its contribution to knowledge and culture.

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

1 Accounting policies (continued)

Both branches of the library in Amman and Jerusalem are open to the public and local students. The historic role of the CBRL library in Jerusalem, predating modern political boundaries, allows it to serve as one of the few neutral meeting places in an otherwise divided city. The library has its roots in the early twentieth century and is made up of gifts, exchanges and acquisitions. Following the establishment of the British School of Archaeology in Jerusalem in 1919, the library was established to hold the Palestine Exploration Fund's Jerusalem library and was enhanced by the gift of Phythian-Adams' (the first Assistant Director) book collection. A large part of the library holdings could not be replaced, and no accurate value can be established by any means short of offering it for sale.

Part-time librarians, supported by other CBRL staff, curate both branches of the library. The library catalogue is held in a professional library software system publicly available online through the CBRL website. The current number of entries in the joint catalogue is 17,144 books and booklets, 408 journal and online journal series titles, 1,148 off-prints and 593 rare books. The increasing availability of digital resources, means that the virtual library that can be accessed through CBRL is now a major resource. There is a large map collection (nearly 2,000 sheet maps), including a collection of historic maps. The library budget includes funds for such items as binding or covering books to preserve them. New paper and softback books are placed in plastic covers. Library collection policy is regularly reviewed and updated. Additions to the library are acquired through purchase, exchanges with CBRL publications, and donations.

2021/22	-	£459 acquisitions; £2,226 on equipment and maintenance; £730 insurance
2020/21	-	£2,312 acquisitions; £690 on equipment and maintenance; £1,111 insurance
2019/20	-	£3,268 acquisitions; £4,268 on equipment and maintenance; £1,221 insurance
2018/19	-	£4,106 acquisitions; £813 on equipment and maintenance; £1,237 insurance
2017/18	-	£8,308 acquisitions; £518 on equipment and maintenance; £666 insurance
2016/17	-	£12,208 acquisitions; £1,079 net refund on equipment and maintenance; £1,934
2015/16	-	£15,033 acquisitions; £3,426 equipment and maintenance; £1,722 insurance

These figures are included in the statement of financial activities. These figures do not include donations, as the value of donations cannot easily be reliably established. Most are donated by authors, and include works, such as theses, that cannot be valued. No books purchased are over £1,000 in value.

The library has not been capitalised in past accounting periods. It is difficult and costly to attribute a cost, especially with regard to the map collection, the continuous runs of journals, and the rare books. In addition, many of the books are PhD and Master's dissertations, donated by their authors. These works have no commercial value. Conventional valuation approaches would not reflect the value of the asset to the charity which lies in the nature and location of the total collection and not the sum of its individual parts. In addition significant costs would be incurred in attempting to value the asset which would be excessively onerous compared with the additional benefit to be derived by users of these accounts in assessing the trustees' stewardship of the assets.

(o) Critical accounting estimates and areas of judgement

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year except for the provision relating to UK and overseas pension liabilities.

FRS 102 makes the distinction between a group plan and a multi-employer scheme. A group plan consists of a collection of entities under common control typically with a sponsoring employer. A multi-employer scheme is a scheme for entities not under common control and represents (typically) an industry wide scheme such as Universities Superannuation Scheme (USS). The accounting for a multi-employer scheme where the employer has entered into an agreement with the scheme that determines how the employer will fund a deficit results in the recognition of a liability for the contributions payable that arise from the agreement (to the extent that they relate to a deficit) with the resulting expense charged through the profit and loss account in accordance with section 28 of FRS 102. The trustees are satisfied that USS meets the definition of a multi-employer scheme and has therefore recognised the discounted fair value of the contractual contributions under the recovery plan existing at the date of approving these financial statements.

(p) Other financial instruments

i. Cash and equivalents

Cash and cash equivalents include cash at banks and in hand and short term deposits with a maturity date of three months or less.

ii. Debtors and creditors

Debtors and creditors receivable or payable within one year of the reporting date are carried at their transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to a market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

2 Net income	2022	2021
	£	£
Net income is stated after charging:		
Payments under leases overseas	151,750	47,854
Depreciation	4,369	1,723
Auditor's remuneration		
- current year	9,250	9,250
- in respect of non audit services	4,635	4,635
Foreign exchange differences	2,830	5,502

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

3 Expenditure

a) Analysis of total expenditure

	Activities undertaken directly £	(Note 3 (a)) Grant funding of activities £	(Note 3(b)) Support costs £	Total 2022 £
Expenditure on raising funds				
Grant-in-aid and fundraising	175,983	-	14,933	190,916
Charitable activities				
Research	222,548	60,044	298,627	581,219
Publications	3,478	-	10,228	13,706
Library	19,076	-	70,784	89,860
Events and conferences	24,810	-	10,890	35,700
Total resources expended	445,895	60,044	405,462	911,401

b) Analysis of support costs

	Research £	Publications £	Library £	Events and conferences £	Raising Funds £	Total 2022 £
Management and finance	124,498	8,892	26,677	8,893	8,893	177,853
Communications and IT	6,065	674	1,348	674	4,717	13,478
Premises	149,252	-	42,097	-	-	191,349
Equipment	5,179	-	-	-	-	5,179
Depreciation	4,370	-	-	-	-	4,370
Governance	9,263	662	662	1,323	1,323	13,233
	298,627	10,228	70,784	10,890	14,933	405,462

c) Analysis of 2021 total resources expended

	Activities undertaken directly	Grant funding of activities	Support costs	Total 2021
Expenditure on raising funds				
Grant-in-aid and fundraising	163,410	-	16,124	179,534
Charitable activities				
Research	264,261	37,206	285,043	586,510
Publications	3,481	-	10,100	13,581
Library	18,137	-	65,812	83,949
Events and conferences	20,800	-	10,742	31,542
Total resources expended	470,089	37,206	387,821	895,116

d) Analysis of 2021 support costs

	Research £	Publications £	Library £	Events and conferences £	Raising Funds £	Total 2021 £
Management and finance	119,833	8,560	25,679	8,560	8,560	171,192
Communications and IT	8,073	897	1,794	897	6,279	17,940
Premises	133,648	-	37,696	-	-	171,344
Equipment	12,771	-	-	-	-	12,771
Depreciation	1,723	-	-	-	-	1,723
Governance	8,995	643	643	1,285	1,285	12,851
	285,043	10,100	65,812	10,742	16,124	387,821

e) Analysis of grant funding of activities

During the year 15 (2021: 12) individuals received grants and bursaries to a total value of £60,044 (2021: £37,206).

4 Trustee and employee information

a) Trustee information

No remuneration was paid to the trustees and no donations received for the year ended 31 March 2022 (2021: £Nil). Expenses of £Nil for travel was paid to trustees for the year ended 31 March 2022 (2021: £Nil).

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

4 Trustee and employee information cont.

b) Employee information	2022	2021
<i>Employee costs during the year:</i>	£	£
Salaries	243,811	278,936
Social security	11,317	17,144
Overseas Employment tax	19,552	25,579
Pension, including movement in provision	86,827	89,917
	<u>361,507</u>	<u>411,576</u>

One employee received remuneration between £60,000 - £70,000 during the year (2021: One employee received remuneration of more than £60,000).

The average number of persons employed during the year was 13 (2021:14).

c) Total remuneration paid to key management personnel

The trustees consider the board of trustees and the overseas Institute Directors as comprising the key management personnel of the charity in charge of directing and controlling the charity and running the charity on a day to day basis. Total remuneration paid to these individuals amounted to £122,150 (2021 : £123,173). All trustees give of their time freely and no trustee remuneration was paid in the year. Details of trustee expenses and related party transactions are disclosed in note 4a and note 12 to the accounts.

5 Fixed assets

	Computer, office and other equipment	Motor vehicles	Furniture, fixtures and fitting	UK Office equipment	Total
	£	£	£	£	£
Cost					
As at 1 April 2021	16,370	27,154	21,718	2,879	68,121
Additions	3,183	-	-	579	3,762
As at 31 March 2022	<u>19,553</u>	<u>27,154</u>	<u>21,718</u>	<u>3,458</u>	<u>71,883</u>
Depreciation					
As at 1 April 2021	9,867	16,280	21,718	829	48,694
Charge for the year	1,524	2,250	-	595	4,369
As at 31 March 2022	<u>11,391</u>	<u>18,530</u>	<u>21,718</u>	<u>1,424</u>	<u>53,063</u>
Net book value					
As at 1 April 2021	6,503	10,874	-	2,050	19,427
As at 31 March 2022	<u>8,162</u>	<u>8,624</u>	<u>-</u>	<u>2,034</u>	<u>18,820</u>

6 Debtors

	2022	2021
	£	£
Other debtors & accrued income	268	38,634
Prepayments	22,341	20,878
	<u>22,609</u>	<u>59,512</u>

All debtors are financial instruments measured at present value

7a Creditors: Amounts falling due within one year

	2022	2021
	£	£
Other creditors	67,250	94,455
Accruals	59,990	58,718
Deferred income	4,077	6,329
	<u>131,317</u>	<u>159,502</u>

Note 7b

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

7b Deferred Income	2022	2021
	£	£
Brought forward	6,329	20,657
Released to income in year	(4,529)	(20,367)
Deferred in year	2,277	6,039
Carried forward	4,077	6,329

In 2021/22 the deferred income comprises the payments made in 2022 that cover the period April 2022 to March 2023 in respect of membership subscriptions (2021: £4,529) and publications (2021: £1,800).

All creditors, excluding accruals, tax and social security are financial instruments measured at present value.

8 Provisions	2022	2021
	£	£
USS pension scheme deficit provision	94,550	62,831
Overseas pension provisions	30,093	22,258
	124,643	85,089

See note 13 for further information

9 Fund movements

	Balance 31 March 2021	Incoming resources	Resources expended	Transfer of funds	Balance 31 March 2022
	£	£	£	£	£
Restricted funds					
British Academy BIRI Grant	75,340	609,025	658,341	27,257	53,281
Jerusalem Excavation Publications	11,904	-	16	-	11,888
Ancient Jerusalem Project	38,952	-	-	-	38,952
British Academy Incentivisation Grant	5,596	-	1,918	-	3,678
British Academy Advanced Language Training	55,640	-	662	-	54,978
British Academy Strategic Development Fund	6,763	-	6,071	-	692
Travel grant fund	10,000	-	4,980	-	5,020
Kenyon Institute Library Fund	284	100	-	-	384
Business Development Fund	37,176	159,724	159,724	-	37,176
Mapping Digital Heritage in Jordan	12,104	-	7,801	(4,303)	-
Nahrein Network Project	2,100	(105)	1,995	-	-
Al Tajir Trust	5,000	4,502	9,502	-	-
Tall Dhiban	847	-	-	-	847
BIRI Manifesto	4,563	-	4,563	-	-
Total restricted funds	266,269	773,246	855,573	22,954	206,896
General funds	338,139	63,604	55,828	(22,954)	322,961
	604,408	836,850	911,401	-	529,857

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2022

Fund movements cont.

2020-21 figures for comparison

	Balance 31 March 2020	Incoming resources	Resources expended	Transfer of funds	Balance 31 March 2021
	£	£	£	£	£
Restricted funds					
British Academy BIRI Grant	11,151	603,832	536,159	(3,484)	75,340
Jerusalem Excavation Publications	11,904	-	-	-	11,904
Ancient Jerusalem Project	34,668	-	437	4,721	38,952
British Academy Incentivisation Grant	5,596	-	-	-	5,596
British Academy Advanced Language Training	55,640	-	-	-	55,640
British Academy Strategic Development Fund	6,763	-	-	-	6,763
Byzantine to Mamluk settlement project	21,277	11,730	13,199	(19,808)	-
Iktanu publication project	1,553	-	1,553	-	-
Travel grant fund	1,740	-	-	8,260	10,000
Kenyon Institute Library Fund	220	100	36	-	284
Business Development Fund	110,838	154,354	221,668	(6,348)	37,176
Dissertation Prize Scheme Donation	500	-	500	-	-
Mapping Digital Heritage in Jordan	42,028	9,678	39,602	-	12,104
Our Past, Our Future all together in Faynan	7,158	13,097	20,255	-	-
Nahrein Network Projects	6,200	(4,100)	-	-	2,100
Archaeology to Business in Faynan	-	11,907	11,790	(117)	-
Al Tajir Trust	-	5,000	-	-	5,000
Tali Dhiban	-	4,653	3,806	-	847
BIRI Manifesto	-	36,000	31,437	-	4,563
Total restricted funds	317,236	846,251	880,442	(16,776)	266,269
Designated funds					
Ancient Jerusalem publication sales	4,721	-	-	(4,721)	-
Fundraising	4,520	-	-	(4,520)	-
Centenary Fund	7,109	-	-	(7,109)	-
Website improvements	858	-	-	(858)	-
British Institute renewals and repairs programme	6,000	-	-	(6,000)	-
Kenyon Institute fund raising support	7,000	-	-	(7,000)	-
Editor Contribution	2,500	-	-	(2,500)	-
Total designated funds	32,708	-	-	(32,708)	-
General funds	254,173	49,156	14,674	49,484	338,139
	604,117	895,407	895,116	-	604,408

Restricted funds:

- The British Academy BIRI grant is money granted by the British Academy to specifically support research, library collections and conservation, communications and outreach, core establishment costs. It includes amounts from the primary and contingency grants.
- The British Academy Incentivisation Grant represents funds awarded to increase institutes disciplinary and funding-base breadth. The grant was awarded to 'map' Social Science Research in Syria. Due to the deteriorating situation in Syria, the focus of the project subsequently shifted to Jordan and the broader Levant.
- The British Academy Advanced Language Training represents funds awarded from the British Academy Language and Quantitative Skills Programme. The grant was awarded for Advanced Language Provision in Arabic for post-doctoral researchers.
- The British Academy Strategic Development Fund represents funds awarded to research projects to encourage Institutes to broaden their research and funding base.

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9 Fund movements (continued)

- The Ancient Jerusalem Project is funded by the Leverhulme Trust and Institute of Aegean Prehistory. The funds are to bring to publication remaining material from the archaeological excavations directed by Dame Kathleen Kenyon in Jerusalem. This fund is continuing to receive income from the interest on funds held.
- Jerusalem Excavation Publication funds are to be used solely for the publication of the Ancient Jerusalem project, until publication of the last volume in the series. This fund is continuing to receive income from the interest on funds held.
- The Travel Grant Fund represents donations from CBRL members to fund the Travel Grants programme.
- The Kenyon Institute library fund consists of donations from St John's College, Oxford to fund book purchases for the Kenyon Institute library. This fund is continuing to receive donations.
- The Business Development Fund represents grant-in-aid received from the British Academy for the purposes of supporting fundraising, seeking further sources of research funding, maximising the commercial aspects of operations, and funding cost
- Mapping Digital Heritage in Jordan is a research project to harness digital technologies in the management and protection of cultural heritage with King's College London and the Hashemite University
- The Nahrein Network Project funds are to allow a visiting fellowship to the UK on 'Museums in Beirut: Towards a Sustainable Approach to Heritage'.
- The Al Tajir Trust consists of a grant awarded during the year to help fund new work and reading spaces for the library at the Kenyon Institute.
- Tall Dhiban was received from the University of Liverpool for research to strengthen the local stewardship of Tall Dhiban, a historical site 70 kms south of Amman, Jordan.
- BIRI Manifesto (ONLY X) was awarded by the British Academy to develop a collective brand for the 'BIRI' research institutes that are funded by the British Academy.

10 Analysis of assets between funds

The net assets are held for the various funds as follows:

	<u>Restricted</u>	<u>Unrestricted</u>	<u>Total</u>
	<u>2022</u>	<u>2022</u>	<u>2022</u>
	£	£	£
Tangible fixed assets	-	18,820	18,820
Cash at bank and in hand	401,430	342,958	744,388
Other net current assets/(liabilities)	(69,891)	(38,817)	(108,708)
Provisions	(124,643)	-	(124,643)
	<u>206,896</u>	<u>322,961</u>	<u>529,857</u>
2020-21 figures for comparison	<u>Restricted</u>	<u>Unrestricted</u>	<u>Total</u>
	<u>2021</u>	<u>2021</u>	<u>2021</u>
	£	£	£
Tangible fixed assets	2,049	17,378	19,427
Cash at bank and in hand	428,006	342,054	770,060
Other net current assets/(liabilities)	(78,697)	(21,293)	(99,990)
Provisions	(85,089)	-	(85,089)
	<u>266,269</u>	<u>338,139</u>	<u>604,408</u>

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11 Lease commitments

The Council had the following commitments under non-cancellable operating leases for the land and buildings which expire:

	2022	2021
	£	£
Within one year	2,027	47,119
Between two and five years	149,750	0
	<u>151,777</u>	<u>47,119</u>

12 Related party transactions

One trustee of the charity received a research grant from the charity during the year (2021: two). The Charity Commission has given consent that grants may be awarded to trustees provided that: at no time more than one third of the members of the Committee benefit; at no time shall the annual total of grants made to members of the Committee exceed more than one quarter of the annual total expenditure; a member of the Committee shall withdraw from any meeting whilst his or her application for an award of grant is being discussed. This consent gave rise to a change in the constitution and approval was gained for this change at an EGM.

13 Pension commitments

The organisation participates in the Universities Superannuation Scheme (USS), a defined benefit multi-employer defined benefit scheme. USS is currently in deficit and at the year-end CBRL had entered into an agreement to participate in a recovery plan to reduce the deficit.

A liability of £94,550 (2021: £62,831) has been recognised with an increase in pension costs of £31,719 (2021: £7,054 decrease) and an interest charge of £1,068 (2021: £2,222). Contributions in the year totalled £24,140 (2021: £26,582).

The latest available complete actuarial valuation of the Retirement Income Builder is at 31 March 2020 (the valuation date), which was carried out using the projected unit method.

Since the institution cannot identify its share of USS Retirement Income Builder (defined benefit) assets and liabilities, the following disclosures reflect those relevant for those assets and liabilities as a whole.

The 2020 valuation was the sixth valuation for the scheme under the scheme-specific funding regime introduced by the Pensions Act 2004, which requires schemes to have sufficient and appropriate assets to cover their technical provisions. At the valuation date, the value of the assets of the scheme was £66.5 billion and the value of the scheme's technical provisions was £80.6 billion indicating a shortfall of £14.1 billion and a funding ratio of 83%.

The key financial assumptions used in the 2020 valuation are described below. More detail is set out in the Statement of Funding Principles (uss.co.uk/about-us/valuation-and-funding/statement-of-funding-principles).

CPI assumption Term dependent rates in line with the difference between the Fixed Interest and Index Linked yield curves, less 1.1% p.a. to 2030, reducing linearly by 0.1% p.a. to a long term difference of 0.1% p.a. from 2040

Pension increases
(subject to a floor of 0%) CPI assumption plus 0.05%

Discount rate (forward rates) Fixed interest gilt yield curve plus:
Pre-retirement: 2.75% p.a.
Post retirement: 1.00% p.a.

The main demographic assumption used relates to the mortality assumptions. These assumptions are based on analysis of the scheme's experience carried out as part of the 2020 actuarial valuation. The mortality assumptions used in these figures are as follows:

Mortality base table 101% of S2PMA "light" for males and 95% of S3PFA for females.

Future improvements to mortality CMI 2019 with a smoothing parameter of 7.5, an initial addition of 0.5% p.a. and a long term improvement rate of 1.8% pa for males and 1.6% pa for females

The current life expectancies on retirement at age 65 are:	2022	<u>2021</u>
Males currently aged 65 (years)	23.9	24.7
Females currently aged 65 (years)	25.5	26.1
Males currently aged 45 (years)	25.9	26.7
Females currently aged 45 (years)	27.3	27.9

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13 Pension commitments (continued)

A new deficit recovery plan was put in place as part of the 2020 valuation, which requires payment of 6.2% of salaries over the period 1 April 2022 until 31 March 2024 at which point the rate will increase to 6.3%. The 2022 deficit recovery liability reflects this plan. The liability figures have been produced using the following assumptions:

	2022	2021
Discount rate	3.00%	2.50%
Pensionably salary growth	Various	Various

Overseas pension movement	2022	2021
	£	£
As at 1 April 2021	22,258	12,408
Severance pay	-	(475)
Pension charge for the year	7,835	10,325
	<u>30,093</u>	<u>22,258</u>

Accounts

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

**(Registered Charity Number 1073015)
(Company Registration Number 3566646)**

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Council for British Research in the Levant

Registered Charity Number 1073015

Registered Company Number 3566646

Registered Office: The British Academy

10 Carlton House Terrace

London SW1Y 5AH

President – Professor Clive Holes FBA

Trustees

James Watt CVO	Chairman (retired November 2020)
Dr Robert Bewley	Chairman (elected November 2020)
Dr Gerasimos Tsourapas	Acting Hon Treasurer (March-November 2020)
John Shakeshaft	Hon Treasurer (elected November 2020)
Dr Elian Weizman	Hon Secretary (Acting Hon Sec March 2020; elected November 2020)
Prof Matthew Jones	Hon Research Chair (retired March 2021)
Dr Joanne Clarke	Hon Editor, Monographs and Publications Chair (retired November 2020)
Professor Graeme Barker	Hon Publications Chair (elected November 2020); Acting Hon Research Chair (March 2021)
Tom Thomson	Data Protection Officer
Dr Kamal Badreshany	(elected November 2020)
Dr May Darwich	(retired November 2020)
Dr Nellie Phoca-Cosmetatou	
Dr Nadia Naser-Najjab	(elected November 2020)
Kate Owen	
Dr Rachael Sparkes	

The trustees act as directors for the purposes of company law.

Principal Bankers

Royal Bank of Scotland Plc
London Drummonds Branch
49 Charing Cross Road
London
SW1A 2DX

Auditors

Williamson Morton Thornton LLP
Verulam Point
Station Way
St Albans, Herts
AL1 5HE

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Governance and Management

Constitution

The Council for British Research in the Levant ("CBRL") is a charity registered in England and Wales (Number 1073015). It is also a company registered under the Companies Act 2006 (Number 3566646). The CBRL is governed by its Memorandum and Articles of Association supplemented by Byelaws

Corporate Governance

Management of the CBRL is vested in a Committee of Management, which consists of not fewer than five members elected by the CBRL membership in addition to those serving by virtue of their office. Honorary officers elected at the AGM in 2020/2021 are the President, Chair, Honorary Treasurer, Honorary Secretary, Honorary Research Chair, and Honorary Publications Chair. Editors of CBRL's journals and monographs are no longer required to be trustees. All members of the Committee must be CBRL members. The Committee of Management is the CBRL's Board of Trustees, and its members (other than the President) are the trustees of the CBRL. Ordinary Trustees serve for a maximum period of four consecutive years.

On election, trustees are given a copy of the Memorandum and Articles of Association, a copy of the Byelaws and CBRL procedural documentation. They are offered guidance on the role and responsibilities of trustees of registered charities. Trustees oversee the management of through quarterly meetings of the Committee of Management in London, scheduled meetings of the sub-committees, and where necessary, on an ad hoc basis via email, telephone or internal secure messaging, as appropriate. In 2020/2021, due to the coronavirus pandemic, all meetings were held virtually, including the AGM. The AGM was brought forward by one month, with elections taking place in November, with new trustees formally taking up their roles at the December Committee meeting.

The Committee of Management is supported by specialist sub-committees whose membership is supplemented by staff members and where required by additional co-opted members. A Human Resources (HR) sub-committee was added in 2020/2021:

- Finance and Governance: J Shakeshaft (Chair from December 2020), R Bewley, T Thomson, and Dr E Weizman. Pat Sucher, as past Hon Treasurer (retired March 2021), served as chair ex-officio until September 2020.
- Research: Dr Sossie Kasbarian (external assessor), Prof M Jones (Chair until March 2021), Prof Graeme Barker (Chair after March 2021), Dr M Darwich (retired December 2020), Dr R Sparks, and Dr G Tsourapas.
- Publications: Dr J Clarke (Chair, Hon Editor Monographs until December 2020), Prof G Barker (Chair, from December 2020). Prof G Philip (Levant Editor, ex-officio until December 2020), Dr Sarah Irving (Contemporary Levant Editor-in-Chief, ex-officio), C Middleton (co-opted until December 2020; Levant Editor-in-Chief from January 2021, ex-officio).
- Human Resources: Dr E Weizman (Chair), T Thomson, K Owen

Each sub-committee has its own terms of reference, and their reports are standing agenda items for the Committee of Management. Owing to the increasing professionalisation of CBRL's operations, a review of CBRL's constitution, committee structures, Honorary Officer, trustee roles, and membership structure has been initiated. Ad-hoc appointments panels continued to be set up to appoint new members of staff as well as ad-hoc working groups for time-limited issues of strategic importance. In recent years these are fundraising and library working groups.

The Committee of Management is responsible for considering and approving all the recommendations of its sub-committees, working with the CBRL directors, developing the overall strategy and direction of the CBRL. CBRL has begun a review of its mission, vision, strategy, governance, policies, and grant management, which is continuing into 2021/2022.

Day-to-day management of the CBRL is delegated to the directors who act both as Institute directors and ex-officio members of committees. Carol Palmer, the CBRL Director located in Amman, oversees operations at all locations. Toufic Haddad, director of the Kenyon Institute is responsible for staff and

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operations in East Jerusalem, also acting as CBRL Deputy Director. Both institute directors are active researchers in addition to their administrative and operational responsibilities.

Remuneration policy

The governing principles of the Charity's draft remuneration policy are as follows:

- To ensure delivery of the Charity's objectives
- To attract and retain a motivated workforce with the skills and expertise necessary for organisational effectiveness
- That remuneration should be equitable and coherent across the organisation while recognising the particular complexities of employing staff in several countries
- To take account of the purposes, aims and values of the Charity
- To ensure that pay levels and pay increases are appropriate in the context of the interests of our beneficiaries.

Senior Executive Remuneration

CBRL takes into account of the following principles in terms of the remuneration of its senior executives:

- To ensure that the Charity can access the types of skills, experiences and competencies that it needs in its senior staff, the specific scope of these roles in the Charity and the link to pay
- The nature of the wider employment offer made to senior employees, where pay is one part of a package that includes personal and career development, personal fulfilment and association with the public benefit delivered. The Charity recognises that it is, on occasion, possible to attract senior executives at a discount to public sector or private sector market rates.

In line with the recommendations of the NCVO Inquiry into Executive Remuneration published in April 2014, the Charity has decided to disclose the remuneration of the Executive Team, which for 2020/2021 comprised the directors of the overseas institutes.

Remuneration for the year ended 31 March 2021 comprised salary and pension contributions. There are no other pecuniary benefits for senior or other staff at the Charity.

Risks

The Board has accepted the wider responsibilities in the revised Statement of Recommended Practice' Accounting and Reporting by Charities' issued by the Charity Commission in October 2000 as updated by SORP 2015. The Finance and Governance sub-committee reviews management and financial procedures to ensure the identification of major risks to which the CBRL may be exposed and to ensure appropriate systems are in place to mitigate them. Responsibility for reviewing and updating the CBRL risk register is currently held by the Data Protection Officer, a trustee and member of the Committee of Management, Finance and Governance and HR sub-committees.

Risks to our activities arise from regional instability and the potential impact on the security of our Institutes, staff, and visiting researchers. CBRL cannot replace the risk assessments undertaken within UK HEIs nor accept responsibility for visiting researchers and students, but CBRL works to minimise risks to staff and visitors. Procedures have been updated to ensure that researchers visiting our two overseas Institutes have undertaken their own risk assessments.

The operation of our Institutes is reliant on relevant permissions from authorities in the territories in which they are situated. Foreign NGOs and learned societies are increasingly subject to increased regulation and greater scrutiny throughout the Middle East, where CBRL maintains two institutes one each in East Jerusalem and Amman. CBRL mitigates these risks by demonstrating benefit to the local community and researchers (e.g. the Institute libraries and through partnerships on research projects) and building strong relationships with all relevant local and international stakeholders.

The other material risk faced by CBRL is in respect to its core British Academy (BA) funding. From March 2020, disbursement of the British Academy grant was monthly until June, when the British Academy notified CBRL that the annual allocation for 2020/2021 would be based on flat cash plus

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1.5%. However, the BA kept CBRL and other British International Research Institutes (BIRI) affiliated with the BA informed of its negotiations with the UK government throughout, including the outcome of the 2020 Comprehensive Spending Review. The CBRL is continuing its efforts to raise funds through a wide variety of means, to reduce dependence on the BA grant.

Objectives and Activities for the Public Benefit

The CBRL is established to advance public education through conducting, supporting, and promoting scholarly research in the humanities, social sciences, and related subject areas in the Levant, and the dissemination of the useful results of such research. The trustees confirm that they have taken due regard to the Charity Commission's guidance on public benefit when reviewing the CBRL's achievements and plans. In March 2021, CBRL revised its mission and vision statements: 'to advance knowledge and understanding of the peoples and cultures of the Levant' (mission) and 'for research in the humanities, social sciences and related fields to make the fullest possible contribution to fostering knowledge and understanding of the Levant, for the common good' (vision). CBRL's research themes were also updated in March 2021 and can be viewed on the CBRL website (cbri.ac.uk). Lists of current and recent awards are published in the *CBRL Bulletin* and on the website, which also lists forthcoming and previous events.

The trustees have complied with the duty to have due regard to the public benefit guidance published by the Charity Commission (section 17 of the Charities Act 2011). The trustees draw attention to the membership services detailed on www.cbri.ac.uk (provision of library services, accommodation, research equipment, laboratory space and reference collections), grant and scholarships, and public lectures, academic workshops and other related events, notwithstanding the disruptions imposed by COVID-19. The CBRL Library, with its branches in both institutes and combined catalogue, remained closed during 2020/2021 due to the COVID-19 pandemic. There were some library visits by private appointment when circumstances allowed in Amman. CBRL journal publications have open-access policies, although these are dependent on funding being arranged by authors of papers. Many CBRL monographs are currently on an open access repository (the Archaeological Data Service). New volumes in future will be placed directly online as open access.

Achievements and Performance

The CBRL achieves its objectives for public benefit through a programme of conducting, sponsoring and facilitating research and the dissemination of its in-house publications (*Levant*, *Contemporary Levant*, the *CBRL Bulletin*, and monographs), through its website, supporting publication in other outlets, by organising academic meetings and public lectures, and through the presentation of lectures on research by staff members. The *CBRL Bulletin* serves as a journal of record, with reports on all sponsored research; the website provides ongoing information in research and activities.

We continue to disseminate a wide range of research through our journals *Levant* and *Contemporary Levant* published online and in print. *Levant* continues to be ranked in the top quartile of all archaeological journals worldwide. During the period of this report 2020–21, *Levant* received 56 submissions of which 24 were accepted (in some cases subject to revision), 26 were rejected and 6 were withdrawn. 2020 marked the 52nd year of the publication of *Levant*; a backlog of printed issues (after publication online) is about to be cleared, with *Levant* Vol. 51, Issues 1, 2 appearing in 2020, Issue 3 in early 2021, and Vol. 52, Special Issue (1–2), appearing in June 2021, followed closely by Vol. 52, Issue 3. CBRL appointed a new Editor-in-Chief of *Levant*, Dr Caroline Middleton, who began in January 2021, taking over from Professor Graham Philip, Editor since 2008.

Dr Sarah Irving (Edge Hill University) completed her first full year as *Contemporary Levant* Editor-in-Chief in October 2020 and publication of both issues of Volume 5. The first was a special issue on *Levantine chronotopes: prisms for entangled histories* with guest editors Rana Issa & Einar Wigen. The second issue included the winning *Contemporary Levant* article prize in 2020: *Petitioning for Palestine: refugee appeals to international authorities* by Anne Irfan (Oxford University). A close runner up and special mention was given to *Thirsty water carriers: the production of uneven waterscapes in Sahl al-Battuf* by Muna Dajani (LSE). A double issue (2018-19) of CBRL's annual document of record, the *CBRL Bulletin* was produced in house in spring 2020 and made available online on the CBRL website.

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Our other publishing activity, archaeological monographs, continues to experience lower take up. This is likely to be the ongoing effect of the move to digital publishing, and of people still wishing to see their books in hard copy as offered by other publishers. However, Open Access (OA) challenges will continue to place pressures on the 'publisher pays' model. In the next few years, online OA digital monographs is likely to become the principal method of publishing archaeological monographs.

COVID-19 meant that it was impossible to organise face-to-face events during 2020/2021, and all events moved online using the Zoom platform. Between May 2020 and the end of March 2021, 22 webinars in were organised: five panel presentations, ten book talks/launches, seven lectures/topical talks. All are archived on the CBRL's YouTube channel (CBRL video) and available as podcasts via the CBRL website. Some of the highlights and examples of the diversity of events include: "Looking forwards backwards: archaeological and geological perspectives on a sustainable future" a panel discussion with Iain Stewart (Royal Scientific Society, Jordan), Nizar Abu-Jaber (German-Jordanian University), and Carol Palmer (CBRL); "Migration diplomacy in the Levant: Lessons from the Syrian refugee crisis" CBRL's AGM lecture by trustee Gerasimos Tsourapas (then at Birmingham, from July 2021 at Glasgow, and CBRL trustee); "Covid, neoliberalism and the 'Arab Spring'" with Gilbert Achcar (SOAS University of London) in conversation with Toufic Haddad (CBRL); and "Stealing from the Saracens: How Islamic Architecture Shaped Europe" a book discussion with the author Diana Darke and Venetia Porter and Scott Redford (SOAS). The webinars were popular, allowing CBRL to reach audiences globally. There was total reach of 20,190 in 2020/2021, counting attendees plus views across all CBRL's social media.

CBRL commissioned a long-planned review of its libraries in autumn 2020 to inform and shape futures for CBRL libraries. Following a public tendering process, the commission was undertaken by an expert team from the American Center of Research (ACOR) in Amman, Jordan, and the report submitted in December. Su Hyeou Cho was appointed as a consultant to assist in making the changes and some of the report's recommendations have already been implemented, including moving and securing the Kenyon Institute's rare book collection and archive materials to a new location within the building and taking action to resubscribe to JSTOR across sites. The library report has also informed CBRL strategic planning discussions and ongoing management.

From April 2020 CBRL moved to the Xero platform for financial management with improved reporting capabilities. Further IT improvements include an upgrade to Microsoft 365 across CBRL, coordinated from the Amman Institute. This upgrade has united all CBRL locations, staff, and key trustees digitally with new emails under the cbri.ac.uk domain name. It has been a tremendous boon for team communication and essential in the pandemic context, serving to secure communications and data. In addition, a new customer relationship management platform (MembershipWorks) has been adopted to improve the management of CBRL's membership and contact lists, allowing for seamless integration with CBRL's new website and our upgraded financial platform. This move coincided with a new membership structure from January 2021 that separates enrollment from subscription to CBRL's journals. Journal subscription is now an optional added extra. CBRL's new website developed throughout the year was launched in April 2021.

After lockdown restrictions eased at the CBRL's Kenyon Institute in East Jerusalem, such that all staff and contractors had access to the site, renovations began to upgrade and refurbish interior and exterior spaces. Internally, renovations included redecorating, window repairs and new bedroom furniture, plus two bedrooms reassigned to accommodate rare book collections, archive materials and extra study space. This relocation created more workspace for library visitors on the ground floor, a key recommendation of the library review. A long-planned renovation of two external rooms, previously used to store archaeological finds, have also been completed. These are a portacabin which has been converted into a comfortable office suitable for rental to like-minded organisations, and the lower storage room, part of the original nineteenth-century villa construction with its roof refurbished as a seating area. Boundary fences and walls have been secured, as well as a camera system installed to improve security.

At the CBRL's institute in Amman, work continued on the Newton-Khalidi Cultural Heritage for Sustainable Development projects: *Mapping Digital Heritage in Jordan* (MaDiH) with Kings College London and the Hashemite University and the *Our Past, Our Future, All Together in Faynan* (OPOF) with Reading University to develop Faynan Museum. A second AHRC-sponsored project,

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Archaeology to Business in Faynan (ABIF), led by Reading University to support establishing a women's co-operative to produce handicrafts inspired by heritage for the women of the Faynan community, ran alongside OPOF. CBRL Amman continued to employ two project managers, supported by and with contributions from the core team: Nebras Maslamani, for OPOF and ABIF and Shatha Mubaideen, for MaDiH. All three projects were originally scheduled to be completed at the end of February 2021 but were extended due to delays caused by the pandemic. In November 2020, CBRL was delighted when the OPOF project won the Newton Prize to further develop social enterprise in the Faynan area in 2021/22 with Petra University and the Jordanian non-governmental organisation (NGO), Future Pioneers for Empowering Communities (FPEC). FPEC took over management of OPOF and ABIF's project extensions with the project manager moving to FPEC in March 2021 in advance of the commencement of the new Newton Prize project. MaDiH was extended to the end of April 2021 with the project manager continuing at CBRL Amman.

CBRL led with the British Institute at Ankara (BIAA) on the BA-funded BIRI Stage 2 review, manifesto and branding project started in November 2020 to capture points of shared interest, evidence of collaboration and opportunities for greater connectedness between the BIRI. The project consists of three elements: a report to include pathways towards greater collaboration and mutual benefit, the development of a shared visual identity, and the production of a manifesto, that is a promotional leaflet showcasing the BIRI. The commission was won by Only Studio with Claire Reynolds serving as project co-ordinator on behalf of all the BIRI engaged by CBRL.

CBRL employs staff in three locations: in London, Amman and East Jerusalem in addition to the Directors. Staff in the UK in 2020/2021 were: Miranda Ludden, Financial Controller (formerly titled Finance Officer); Claire Halliday, Executive Assistant (taking on the executive functions of the former Executive Officer from August 2020); and Maggie McNulty, Communications, Development and Programme Manager. Max Slaughter joined the London Office as Development Officer replacing Maggie McNulty from September 2020 to May 2021. Kendall Livingston held the role of part-time Outreach and Administrative Co-ordinator in the London office until September 2021 when Silvia Ferreri was appointed. The latter is a shared role with two other British International Research Institutes (BIRI) and administered by the British Institute for Persian Studies (BIPS), as part of on-going collaboration efforts. Office staff at CBRL in Amman in 2020/2021 were: Firas Bqa'in, Operations Manager; Safa Al-Muhtaseb, Administrator/Accountant; and Rudaina Al Momani, Librarian. Ghosoun Al Shebli joined the Amman team as Library Assistant from January to May 2021. Maida Smeir continued in her role as Administrator at CBRL's Kenyon Institute in Jerusalem. Caretaking and housekeeping staff at the Institutes were: Sami Saleh (KI), Osama Dasouqi (Amman), Sameera Jbour (Amman), and Mohammed Saleh (KI).

Future plans

The trustees and Directors of the Institutes have made considerable progress in formulating a new strategy and four-year business plan designed to refresh and renew its mission of supporting and disseminating research on the Levant on a sustainable basis for the common good. The pandemic created time and space for CBRL staff and trustees to undertake a process of comprehensively updating CBRL strategic priorities, policies, procedures, facilities, and grant and management structures, to create a sound basis for CBRL futures, in a manner that the team could not have done under normal circumstances. The new strategy recognises the changing environment in terms of funding sources, researchers' needs and priorities, and the relevance of our activities to the countries of the Levant.

CBRL strategy for the next four years is structured around three core priorities:

- Protecting and enhancing research excellence
- Expanding reach and engagement
- Strengthening the organisation and its operating model

Our activities to support these objectives include:

- Reviewing and modernising our governance structure;

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- Reassessing our award portfolio to include guidance on best practice according to the UK's Research Integrity Concordat, revised residency opportunities at our Institutes and a greater diversity of research opportunities for a diverse and inclusive range of scholars;
- Investing in our libraries and the accessibility of our archives and research resources, physical and digital;
- Formalising strategic partnerships with UK and regional HEIs and organisations sharing our mission and vision;
- Moving the Amman Institute to a new location with possibilities for increased engagement and collaboration;
- Developing and implementing a new communications strategy, including improving measurements to evaluate impact and that build on enhanced opportunities for digital engagement and outreach;
- Continuing to upgrade HR structures and practices;
- Designing and developing a comprehensive fundraising strategy; and
- Increasing collaboration with fellow British International Research Institutes (BIRI)

Impact of Covid-19

A consequence of the COVID-19 pandemic was that both CBRL's Institutes in the region remained officially closed to the public in 2020/2021 with UK-based researchers unable to travel to the region due to travel restrictions imposed by the FCDO and their home institutions. CBRL's branch in East Jerusalem, the Kenyon Institute, consistently featured within the country's 'red zone', at times making it impossible for any staff except the Institute's Director to have access the site during the country's three severe lockdowns. Jordan imposed the world's strictest and most successful lockdown initially, with all staff working from home for two months. All staff in the UK worked from home. While project-funded work in Jordan was able to continue, progress on some elements were delayed due to travel restrictions and the possibility of holding face-to-face meetings.

The direct financial impact of the lockdown measures arising from the Covid-19 pandemic was limited to the loss of income from the hostels which could not be run for the whole of the financial year by the Institutes in East Jerusalem and Amman. A normal year of hostel revenue would be approximately £40,000. The majority of CBRL sponsored researchers 2020/2021 were unable to undertake research visits, awaiting the lifting of travel restrictions. CBRL's two researchers funded by UCL's Nahrein Network were unable to travel from the region to the UK to take up their fellowships with virtual scholarships offered latterly, also due to the retraction of funding from the AHRC following a change in government priorities caused by the pandemic.

It was not possible to hold face-to-face events in 2020/2021 but CBRL was able to develop online resources and activities in response, which had a positive effect of increasing outreach globally. All trustee meetings were virtual in 2020/2021 CBRL on Zoom, which had a positive effect on attendance, reducing travel time for trustees and travel costs of governance organisationally. Holding the AGM by Zoom also facilitated member attendance removing the necessity to travel to London. Moreover, as discussed above, the period of the pandemic created time and space for a comprehensive review of CBRL strategy, policies, and grant offerings and oversight that were continuing beyond the end of the financial year.

Covid-19 delayed planned renovations and upgrades at CBRL's Kenyon Institute in East Jerusalem, but the continued closure facilitated their continuation and completion once the situation allowed. At the Amman Institute, Newton Fund AHRC project work continued but faced some minor delays. Covid-19 has affected opportunities to apply for new UKRI research funding opportunities, notably due to a reduction in the Global Challenges Research (GCRF) funding, which also funds the Newton Fund programme, following the UK government decision to reduce Overseas Development Assistance (ODA) in March 2021.

Grants Policy

CBRL awards held in 2020/2021 were based on protocols in the CBRL Manual for Research Support (last reviewed 2013). The CBRL Fellowships schemes offer Post-Doctoral Fellowships to applicants within seven years of completing a PhD, and Visiting Research Fellowships to established

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

ANNUAL REPORT

YEAR ENDED 31 MARCH 2021

researchers, normally holding a university position. Post-Doctoral Fellowships are for 3 or 6-month periods and Visiting Research Fellowships are for 1-, 2- or 3-month periods. Pilot Study awards are available to help researchers undertaking initial exploratory work or a feasibility study with a view to preparing a later application for major funding from a Research Council or the British Academy or similar. CBRL also offers Team-based fieldwork research awards, designed to support team-based research over one, two or three years. In addition, CBRL is able to fund a series of annual Travel Grants, up to a maximum award of £800, for research in the countries of the Levant. The travel grants available to PhD researchers are funded by our generous members and supporters through our Travel Grants Fund, as the specific terms do not allow us to support PhD work from our BA grant.

Applications for funding of research projects in the Levant are sought through advertising in academic and research institutions and the Internet. Applicants are invited to submit their proposals in a specific format. The applications are reviewed on their academic merit through a stringent process of peer review by appropriate experts including those who are not associated with CBRL. Final selection is made by the CBRL Research sub-committee. Ethnicity, gender, age, disability, sexual orientation, religion, and personal financial circumstances are not taken into account. Projects are funded and monitored on an annual basis, although the team and field-based programmes have been funded on a 2- or 3-year basis. A new small grant scheme, Networking Partnership Awards, was launched in November 2020 to offer opportunities for collaborative and virtual working.

The Project affiliation for academic research in the countries of the Levant is available to post-doctoral researchers. The Project Affiliation programme offers institutional support only and no direct funding is awarded. CBRL affiliated projects are eligible to receive help with obtaining excavation or survey licences, or to develop and enhance collaboration with projects run by institutions from the host countries. Project affiliations were suspended in December 2020, however, due to risks and in light of the pandemic.

The charity requests a research report from all funded individuals and projects which are made publicly available via the annual *CBRL Bulletin*, public lectures, blogs and podcasts, in addition to scholarly publications arising from the CBRL-supported research.

A review of CBRL's research protocols and ethics took place in 2020/2021 by the Research Committee in advance of a revision of the award programme for 2021/2022. A particular concern was to take stock of risks and duty of care around individual researchers not affiliated with a university or research organisation, as well as best practice in general from the UK's Research Integrity Concordat.

Fundraising policy

We receive most of our funds in the form of restricted (project) or unrestricted (general) grant support from institutional funders, primarily a grant-in-aid from the British Academy, together with some charitable trusts and foundations, and grant income for academic projects. We raise donations from our members to fund Travel Grants and from institutional donors for major projects, fellowships and conference sponsorship.

CBRL does not employ third party fundraisers and does not raise funds from the general public. All our staff follow the Code of Fundraising Practice as outlined by the UK's Fundraising Regulator. During the year there were no complaints about fundraising.

Financial Review

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the governing document, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (the "Charities SORP").

The British Academy grant covered the period to 31 March 2021. The BA grant is divided between a core, or main, grant and the Business Development Fund ("BDF") which is intended to develop CBRL's long-term financial sustainability and is subject to separate annual bids to the British Academy. The BA grant 2020/2021 was given on a one-year roll-over basis. This was due to the uncertainty of the impact of the Brexit settlement for funding availability, the previous 2016-2020

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

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agreement having ended, and pending a new longer-term settlement by the Department for Business, Energy and Industrial Strategy's (BEIS) which was anticipated to follow the 2020 comprehensive spending review. However, the 2021/2022 BA grant is again limited to a one-year settlement in the on-going uncertain circumstances of the Covid-19 pandemic. CBRL continues to develop initiatives to raise an increasing proportion of its funds from non-BEIS sources and to seek to raise its free reserves to make it both less dependent on a single funding source and more resilient to swings in forward planning. This has led to restructuring and a cautious approach to expenditure and given the ongoing climate of uncertainty this approach will continue.

A significant part (c. 80%) of CBRL's funding in 2020/2021 continued to come from BEIS via the British Academy, both in the form of our core grant (£550,535) including the release of contingency funds (£53,297) and as BDF funds (£154,354) for specific development projects. The BA also supported the project to develop the BIRI brand in partnership with Only Studio (£36,000). There was also income from projects (£52,065), membership fees (£8,914) and publications (£26,566), in addition to other smaller sources of income. The CBRL's membership income in 2020/2021 was used to transfer an amount of £8,260 to the travel grants fund for use during 2021/22.

The overall result for the year is a surplus on the general fund of £34,482, as a result of continued reduction in staff initiated in 2019/20 when Assistant Directors in both Amman and East Jerusalem were not replaced. Our ongoing financial planning strategy is to minimise risk through matching our permanent cost base to the core grant, while growing our activities on the basis of income generation from other sources including involvement as principal or partner in other grant-funded initiatives and fundraising for specific purposes such as major projects, fellowships and conference sponsorship.

Reserves Policy

Charity Commission guidance defines free reserves as "income which becomes available to the charity and is to be expended at the trustees' discretion in furtherance of any of the charity's objects, but is not yet spent, committed or designated".

The trustees have examined the needs and challenges faced by the Charity in both the short and medium term, along with relevant financial forecasts, and have formulated a policy to meet those needs.

The existing free reserve policy set by the trustees is a level where at least the equivalent of four months of normal expenditure is maintained, recognising that some of the potential risks to our operation may cause a significant loss of local income streams. On the basis of expenditure that is planned for 2021/2022, this policy would require free reserves in the order of £200,000.

At the balance sheet date, free reserves comprised the following:

	2021
	£
Total funds per Balance Sheet	604,408
Deduct:	
Restricted Funds (Note 9)	266,269
Fixed Assets held for charity use (Note 5)	19,427
Free Reserves at 31 March 2021	318,712

The trustees will assess this policy on an ongoing basis.

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

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Trustee Responsibilities in relation to the Financial Statements

The trustees (who are also directors of the Council for British Research in the Levant for the purposes of company law) are responsible for preparing the Trustees' 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 which give a true and fair view of the state of the affairs of the charitable company and of 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 the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any material departures which are explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

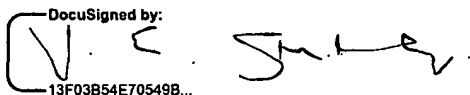
None of the trustees had any beneficial interest in any contract to which the company was party during the year.

Each of the trustees has confirmed that so far as he is aware, there is no relevant audit information of which the company's auditors are unaware, and that he has taken all the steps that he ought to have taken as a trustee in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This report also represents the directors report as required by company law.

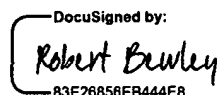
These financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard 102.

Signed on behalf of the Council by:

DocuSigned by:

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Trustee: John Shakeshaft (Honorary Treasurer)

Date: 24-Sep-2021

DocuSigned by:

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Trustee: Robert Bewley (Chairman)

Date: 27-Sep-2021

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

INDEPENDENT AUDITOR'S REPORT

YEAR ENDED 31 MARCH 2021

INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

Opinion

We have audited the financial statements of The Council for British Research in the Levant (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, 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 March 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 Auditor's 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 UK, including the FRC'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 entity'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 other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. 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. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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.

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

INDEPENDENT AUDITOR'S REPORT

YEAR ENDED 31 MARCH 2021

Opinions 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, which includes the directors' report prepared for company law purposes, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the 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.

We have nothing to report in respect of the following matters in relation to which the 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; or
- the trustees' were not entitled to take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement 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.

Auditor's 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:

Discussions with and enquiries of management and those charged with governance were held with a view to identifying those laws and regulations that could be expected to have a material impact on the financial statements. During the engagement team briefing, the outcomes of these discussions and enquiries were shared with the team, as well as consideration as to where and how fraud may occur in the entity.

The following laws and regulations were identified as being of significance to the entity:

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

INDEPENDENT AUDITOR'S REPORT

YEAR ENDED 31 MARCH 2021

- Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards, Company Law, and Charity Law.
- Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with the charitable objectives, public benefit regulations, regional law, employment law and health and safety legislation.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of trustee meeting minutes; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Opinion on other matter as required by British Academy grant letter

In our opinion, in all material aspects, the grant payments from the British Academy have been applied in accordance with, and for the purposes set out in, the Agreement.

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

INDEPENDENT AUDITOR'S REPORT

YEAR ENDED 31 MARCH 2021

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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

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Elizabeth Irvine
Senior Statutory Auditor

For and on behalf of WMT
Chartered Accountants and Statutory Auditors
Verulam Point
Station Way
St Albans
Hertfordshire
AL1 5HE

Date: 28-Sep-2021

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT
STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31 MARCH 2021
(incorporating the income and expenditure account)

		Unrestricted Funds	Restricted Funds	Total 2021	Unrestricted Funds	Restricted Funds	Total 2020
Notes		£	£	£	£	£	£
Income							
<i>Donations and Legacies</i>							
		-	794,186	794,186	-	725,842	725,842
		8,914	-	8,914	11,187	-	11,187
	1	-	-	-	3,563	-	3,563
		-	-	-	1,421	-	1,421
<i>Income from investments</i>							
		264	-	264	1,190	-	1,190
<i>Income from charitable activities</i>							
		528	-	528	59,015	665	59,680
		-	52,065	52,065	5,721	149,145	154,866
		26,566	-	26,566	17,400	-	17,400
		974	-	974	842	-	842
		-	-	-	3,434	-	3,434
		11,910	-	11,910	4,943	-	4,943
Total		49,156	846,251	895,407	108,716	875,652	984,368
Expenditure							
<i>Expenditure on raising funds</i>							
		-	179,534	179,534	2,196	117,093	119,289
		-	-	-	3,413	-	3,413
<i>Expenditure on charitable activities</i>							
		4,061	582,449	586,510	11,740	497,339	509,079
		6,776	6,805	13,581	18,130	11,655	29,785
		3,662	80,287	83,949	2,059	98,686	100,745
		176	31,366	31,542	788	39,973	40,761
Total expenditure	3	14,674	880,442	895,116	38,326	764,746	803,072
Net income/(expenditure) for the year	2	34,482	(34,191)	291	70,390	110,906	181,296
Transfers		16,776	(16,776)	-	-	-	-
Total funds brought forward 1 April		286,881	317,236	604,117	216,491	206,330	422,821
Total funds carried forward 31 March	9	338,139	266,269	604,408	286,881	317,236	604,117

There are no recognised gains and losses other than those in the statement of financial activities. All the above amounts relate to continuing activities.

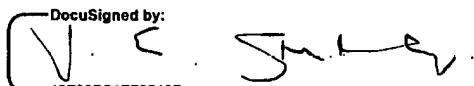
The notes on pages 20 to 29 form part of these accounts.

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT**BALANCE SHEET
AS AT 31 MARCH 2021**

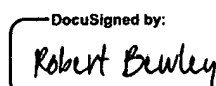
	<u>Notes</u>	<u>2021</u> £	<u>2020</u> £
Fixed assets			
Tangible assets	5	19,427	2,646
		<u>19,427</u>	<u>2,646</u>
Current assets			
Debtors	6	59,512	107,553
Cash at bank and in hand		770,060	694,368
		<u>829,572</u>	<u>801,921</u>
Liabilities			
Creditors: amounts falling due within one year	7	(159,502)	(117,695)
Net current assets		<u>670,070</u>	<u>684,226</u>
Total assets less current liabilities		<u>689,497</u>	<u>686,872</u>
Provisions	8	(85,089)	(82,755)
Total Net assets		<u>604,408</u>	<u>604,117</u>
Funds	9		
Restricted funds		266,269	317,236
Unrestricted funds:			
Designated funds		-	32,708
General funds		338,139	254,173
Total Funds		<u>604,408</u>	<u>604,117</u>

These financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard 102 (January 2015).

Approved and authorised for issue by the Council:

DocuSigned by:

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Trustee: John Shakeshaft (Acting Honorary Treasurer)

DocuSigned by:

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Trustee: Robert Bewley (Chairman)

Date: 24-Sep-2021

Date: 27-Sep-2021

The notes on pages 20 to 29 form part of these accounts.

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT
STATEMENT OF CASH FLOWS
YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
Net Cash provided by Operating Activities (Note A)	<u>94,196</u>	<u>134,675</u>
Cash Flows from Investing Activities:		
Purchase of fixed assets	(18,504)	(2,879)
Change in Cash and Cash Equivalents in the period	<u><u>75,692</u></u>	<u><u>131,796</u></u>

Note A

Reconciliation of Net Income to Net Cash From Operating Activities:	2021 £	2020 £
Net income	291	181,296
Depreciation charges	1,723	4,000
(Increase)/Decrease in debtors	48,041	(74,635)
Increase/(Decrease) in creditors	41,807	52,442
Increase/(Decrease) in provisions	2,334	(28,428)
Net cash provided by operating activities	<u><u>94,196</u></u>	<u><u>134,675</u></u>

Note B

Reconciliation of Net Cash Flow to Movements in Net Cash	2021 £	2020 £
Change in Cash and Cash Equivalents	75,692	131,796
Net cash at 1 April	694,368	562,572
At 31 March	<u><u>770,060</u></u>	<u><u>694,368</u></u>

Note C

	At 1.4.20	Cash flows flows	At 31.3.21
Analysis of changes in net debt			
Cash and cash equivalents	<u><u>694,368</u></u>	<u><u>75,692</u></u>	<u><u>770,060</u></u>

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

1 Accounting policies

(a) Basis of accounting

The financial statements consolidate the accounts of the London and overseas branches of the Council for British Research in the Levant (CBRL). The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with Statement of Recommended Practice (SORP 2005), "Accounting and Reporting by Charities: Statement of Recommended Practice", the Companies Act 2006 and the Financial Reporting Standard 102 (2nd Edition, effective January 2019).

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Charitable Company is a public benefit company for the purposes of FRS 102 and therefore the Charity also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP Second Edition), the Companies Act 2006 and the Charities Act 2011. The functional currency of the charity is Sterling.

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the anticipated impact of Covid 19. The budgeted income and expenditure are sufficient, with the level of reserves, for the charity to be able to continue as a going concern.

(b) Incoming resources

Grant and publications income are recognised within the SOFA where the organisation is entitled to the income, it is certain that the resource will be received, and the resource can be quantified with reasonable accuracy.

Where entitlement to grant income requires a specific performance to be achieved (i.e. performance related grant) then incoming resources are recognised only to the extent that the performance has taken place. Where monies are received in advance of entitlement they are deferred and only recognised when the activity providing an entitlement to this income has taken place.

Hostel and other services income is recognised on a receivable basis.

(c) Members subscriptions and events and conferences

Subscriptions and events are accounted for in the year to which they apply. Subscription income that relates to a subsequent financial accounting period is carried forward as a creditor in the balance sheet and shown as subscriptions received in advance.

(d) Gifts/Services in Kind

Goods and services donated in the financial statements reflect the value of Arabic classes provided to Scholars by the Qasid Institute, Amman, as well as the value of journals given in exchange to our libraries in Amman and Jerusalem. These are included in the Statement of Financial Activities as income and associated expenditure where there is a demonstrable financial cost borne by the donor and the current value to the charity can be measured. No income is recognised where there is no financial cost borne by a third party.

(e) Resources expended

All expenditure is accounted for on an accruals basis.

Grants payable are charged in the year to which the offer relates 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.

Research costs include grants, staff research time as well as research facilities including the hostel and other services.

Support costs are allocated on the basis of staff time. Allocation of other costs includes an element of judgement and the charity has had to consider the cost benefit of detailed calculations and record keeping. Therefore the support costs shown are a best estimate of the costs that have been so allocated. Support costs include the expenses associated with Committee of Management meetings, Committee elections, external audit, strategic review, and compliance with other constitutional and statutory requirements.

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

1 Accounting policies (continued)

(f) Fixed assets

Assets with a cost in excess of £1,000 are capitalised as fixed assets.

Depreciation is charged at the following rates:

Motor vehicles	20% p.a. straight line basis
Computer and other equipment	20% p.a. straight line basis
Furniture, fixtures and fittings	10% p.a. straight line basis

(g) Publications

Publication costs are carried forward and charged to the Statement of Financial Activities in the year of publication.

(h) Stocks

Stocks of publications are valued at the lower of cost and net realisable value.

(i) Foreign currencies

The accounts of overseas branches have been translated at the rate of exchange ruling at the year end.

(j) Taxation

The company is a charity within the meaning of Para 1 Schedule 6 Finance Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010, to the extent that such income is applied exclusively for charitable purposes. No tax charge arose in the period.

(k) Operating leases

Rental costs under operating leases are charged to the Statement of Financial Activities, as the charges are incurred over the lease period.

(l) Fund accounting

Restricted funds comprise unexpended balances of donations and grants held on trust to be applied for specific purposes.

Designated funds represent amounts set aside by the trustees for specific purposes.

General funds comprise the accumulated unrestricted funds which have not been designated for any specific purpose. They are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

(m) Pensions

The institution participates in Universities Superannuation Scheme. The assets of the scheme are held in a separate trustee-administered fund. Because of the mutual nature of the scheme, the assets are not attributed to individual institutions and a scheme-wide contribution rate is set. The institution is therefore exposed to actuarial risks associated with other institutions' employees and is unable to identify its share of the underlying assets and liabilities of the scheme on a consistent and reasonable basis. As required by Section 28 of FRS 102 "Employee benefits", the institution therefore accounts for the scheme as if it were a defined contribution scheme. As a result, the amount charged to the profit and loss account represents the contributions payable to the scheme. Since the institution has entered into an agreement (the Recovery Plan) that determines how each employer within the scheme will fund the overall deficit, the institution recognises a liability for the contributions payable that arise from the agreement (to the extent that they relate to the deficit) with related expenses being recognised through the profit and loss account.

Foreign pensions: Local employees of the overseas institutes are members of relevant state pension schemes where required by local law. CBRL pays employer contributions as required by those schemes. Additional provision is made for unfunded pension and termination obligations in respect of those employees not covered by relevant state pension schemes, where required by local law.

(n) Heritage Assets

The CBRL library is of historical and scientific importance to the objectives of the charity and is a key resource for its contribution to knowledge and culture.

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

1 Accounting policies (continued)

Both branches of the library in Amman and Jerusalem are open to the public and local students. The historic role of the CBRL library in Jerusalem, predating modern political boundaries, allows it to serve as one of the few neutral meeting places in an otherwise divided city. The library has its roots in the early twentieth century and is made up of gifts, exchanges and acquisitions. Following the establishment of the British School of Archaeology in Jerusalem in 1919, the library was established to hold the Palestine Exploration Fund's Jerusalem library and was enhanced by the gift of Phythian-Adams' (the first Assistant Director) book collection. A large part of the library holdings could not be replaced, and no accurate value can be established by any means short of offering it for sale.

Part-time librarians, supported by other CBRL staff, curate both branches of the library. The library catalogue is held in a professional library software system publicly available online through the CBRL website. The current number of entries in the joint catalogue is 17,144 books and booklets, 408 journal and online journal series titles, 1,148 off-prints and 593 rare books. The increasing availability of digital resources, means that the virtual library that can be accessed through CBRL is now a major resource. There is a large map collection (nearly 2,000 sheet maps), including a collection of historic maps. The library budget includes funds for such items as binding or covering books to preserve them. New paper and softback books are placed in plastic covers. Library collection policy is regularly reviewed and updated. Additions to the library are acquired through purchase, exchanges with CBRL publications, and donations.

2020/21	-	£2,312 acquisitions; £690 on equipment and maintenance; £1,111 insurance
2019/20	-	£3,268 acquisitions; £4,268 on equipment and maintenance; £1,221 insurance
2018/19	-	£4,106 acquisitions; £813 on equipment and maintenance; £1,237 insurance
2017/18	-	£8,308 acquisitions; £518 on equipment and maintenance; £666 insurance
2016/17	-	£12,208 acquisitions; £1,079 net refund on equipment and maintenance; £1,934
2015/16	-	£15,033 acquisitions; £3,426 equipment and maintenance; £1,722 insurance
2014/15	-	£19,052 acquisitions; £3,092 equipment and maintenance; £888 insurance

These figures are included in the statement of financial activities. These figures do not include donations, as the value of donations cannot easily be reliably established. Most are donated by authors, and include works, such as theses, that cannot be valued. No books purchased are over £1,000 in value.

The library has not been capitalised in past accounting periods. It is difficult and costly to attribute a cost, especially with regard to the map collection, the continuous runs of journals, and the rare books. In addition, many of the books are PhD and Master's dissertations, donated by their authors. These works have no commercial value. Conventional valuation approaches would not reflect the value of the asset to the charity which lies in the nature and location of the total collection and not the sum of its individual parts. In addition significant costs would be incurred in attempting to value the asset which would be excessively onerous compared with the additional benefit to be derived by users of these accounts in assessing the trustees' stewardship of the assets.

(o) Critical accounting estimates and areas of judgement

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year except for the provision relating to UK and overseas pension liabilities.

(p) Other financial instruments

i. Cash and equivalents

Cash and cash equivalents include cash at banks and in hand and short term deposits with a maturity date of three months or less.

ii. Debtors and creditors

Debtors and creditors receivable or payable within one year of the reporting date are carried at their transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to a market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

2 Net Income

	<u>2021</u>	<u>2020</u>
	£	£
Net Income is stated after charging:		
Payments under leases overseas	47,854	47,854
Depreciation	1,723	4,000
Auditor's remuneration		
- current year	9,250	9,000
- in respect of non audit services	4,635	4,500
Foreign exchange differences	5,502	6,105

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

3 Expenditure**a) Analysis of total expenditure**

	Activities undertaken directly £	(Note 3 (e)) Grant funding of activities £	(Note 3(b)) Support costs £	Total 2021 £
Expenditure on raising funds				
Grant-in-aid and fundraising	163,410	-	16,124	179,534
Membership Administration	-	-	-	-
Charitable activities				
Research	264,261	37,206	285,043	586,510
Publications	3,481	-	10,100	13,581
Library	18,137	-	65,812	83,949
Events and conferences	20,800	-	10,742	31,542
Total resources expended	470,089	37,206	387,821	895,116

b) Analysis of support costs

	Research £	Publications £	Library £	Events and conferences £	Raising Funds £	Total 2021 £
Management and finance	119,833	8,560	25,679	8,560	8,560	171,192
Communications and IT	8,073	897	1,794	897	6,279	17,940
Premises	133,648	-	37,696	-	-	171,344
Equipment	12,771	-	-	-	-	12,771
Depreciation	1,723	-	-	-	-	1,723
Governance	8,995	643	643	1,285	1,285	12,861
	285,043	10,100	65,812	10,742	16,124	387,821

c) Analysis of 2020 total resources expended

	Activities undertaken directly	Grant funding of activities	Support costs	Total 2020
Expenditure on raising funds				
Grant-in-aid and fundraising	102,678	-	16,611	119,289
Membership Administration	3,413	-	-	3,413
Charitable activities				
Research	189,713	38,736	280,630	509,079
Publications	19,617	-	10,168	29,785
Library	35,444	-	65,301	100,745
Events and conferences	29,923	-	10,838	40,761
Total resources expended	380,788	38,736	383,548	803,072

d) Analysis of 2020 support costs

	Research £	Publications £	Library £	Events and conferences £	Raising Funds £	Total 2020 £
Management and finance	119,523	8,537	25,612	8,537	8,537	170,746
Communications and IT	8,659	962	1,924	962	6,735	19,242
Premises	131,521	-	37,096	-	-	168,617
Equipment	7,554	-	-	-	-	7,554
Depreciation	4,000	-	-	-	-	4,000
Governance	9,373	669	669	1,339	1,339	13,389
	280,630	10,168	65,301	10,838	16,611	383,548

e) Analysis of grant funding of activities

During the year 12 (2020: 13) individuals received grants and bursaries to a total value of £37,206 (2020: £34,506).

4 Trustee and employee information**a) Trustee information**

No remuneration was paid to the trustees and no donations received for the year ended 31 March 2021 (2020: £Nil). Expenses of £Nil for travel was paid to trustees for the year ended 31 March 2021 (2020: £3,726 to 12 trustees).

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

4 Trustee and employee information cont.

b) Employee Information	2021	2020
<i>Employee costs during the year:</i>	£	£
Salaries	278,936	319,458
Social security	17,144	16,601
Overseas Employment tax	25,579	15,796
Pension, including movement in provision	89,917	28,115
Other staff costs	-	19,285
	411,576	399,255

One employee received remuneration between £60,000 - £70,000 during the year (2020: No employees received remuneration of more than £60,000). A termination payment amounting to £nil (2020: £20,078) is included in the employee costs during the year.

The average number of persons employed full-time during the year was 14 (2020:15).

c) Total remuneration paid to key management personnel

The trustees consider the board of trustees and the overseas Institute Directors as comprising the key management personnel of the charity in charge of directing and controlling the charity and running the charity on a day to day basis. Total remuneration paid to these individuals amounted to £123,173 (2020 : £140,672). All trustees give of their time freely and no trustee remuneration was paid in the year. Details of trustee expenses and related party transactions are disclosed in note 4a and note 12 to the accounts.

5 Fixed assets

	Computer, office and other equipment	Motor vehicles	Furniture, fixtures and fitting	UK Office equipment	Total
	£	£	£	£	£
Cost					
As at 1 April 2020	9,116	15,904	21,718	2,879	49,617
Additions	7,254	11,250	-	-	18,504
As at 31 March 2021	16,370	27,154	21,718	2,879	68,121
Depreciation					
As at 1 April 2020	9,109	15,891	21,718	253	46,971
Charge for the year	758	389	-	576	1,723
As at 31 March 2021	9,867	16,280	21,718	829	48,694
Net book value					
As at 1 April 2020	7	13	-	2,626	2,646
As at 31 March 2021	6,503	10,874	-	2,050	19,427

6 Debtors	2021	2020
	£	£
Other debtors & accrued income	38,634	86,239
Prepayments	20,878	21,315
	59,512	107,553

All debtors are financial instruments measured at present value

7a Creditors: Amounts falling due within one year

	2021	2020
	£	£
Other creditors	94,455	22,520
Accruals	58,718	74,518
Deferred income	6,329	20,657
	159,502	117,695

Note 7b

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT
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7b Deferred Income	<u>2021</u>	<u>2020</u>
	£	£
Brought forward	20,657	17,972
Released to income in year	(20,367)	(16,173)
Deferred in year	<u>6,039</u>	<u>18,858</u>
Carried forward	<u>6,329</u>	<u>20,657</u>

In 2020/21 the deferred income comprises the payments made in 2021 that cover the period April 2021 to March 2022 in respect of membership subscriptions (2020: £7,127). The prior year included deferred projects of £11,730 and publications of £1,800.

All creditors, excluding accruals, tax and social security are financial instruments measured at present value.

8 Provisions	<u>2021</u>	<u>2020</u>
	£	£
USS pension scheme deficit provision	62,831	70,347
Overseas pension provisions	<u>22,258</u>	<u>12,408</u>
	<u>85,089</u>	<u>82,755</u>

See note 13 for further information

9 Fund movements

	Balance 31 March 2020	Incoming resources	Resources expended	Transfer of funds	Balance 31 March 2021
	£	£	£	£	£
Restricted funds					
British Academy BIRI Grant	11,151	603,832	536,159	-3,484	75,340
Jerusalem Excavation Publications	11,904	-	-	-	11,904
Ancient Jerusalem Project	34,668	-	437	4,721	38,952
British Academy Incentivisation Grant	5,596	-	-	-	5,596
British Academy Advanced Language Training	55,640	-	-	-	55,640
British Academy Strategic Development Fund	6,763	-	-	-	6,763
Byzantine to Mamluk settlement project	21,277	11,730	13,199	-19,808	-
Iktanu publication project	1,553	-	1,553	-	-
Travel grant fund	1,740	-	-	8,260	10,000
Kenyon Institute Library Fund	220	100	36	-	284
Business Development Fund	110,838	154,354	221,668	-6,348	37,176
Dissertation prize scheme donation	500	-	500	-	-
Mapping Digital Heritage in Jordan	42,028	9,678	39,602	-	12,104
Our Past, Our Future all together in Faynan	7,158	13,097	20,255	-	-
Nahreln Network Project	6,200	(4,100)	-	-	2,100
Archaeology to Business in Faynan	-	11,907	11,790	-117	-
Al Tajir Trust	-	5,000	-	-	5,000
Tall Dhiban	-	4,653	3,806	-	847
BIRI Manifesto	-	36,000	31,437	-	4,563
Total restricted funds	<u>317,236</u>	<u>846,251</u>	<u>880,442</u>	<u>-16,776</u>	<u>266,269</u>
Designated funds					
Ancient Jerusalem publication sales	4,721	-	-	-4,721	-
Fundraising	4,520	-	-	-4,520	-
Centenary Fund	7,109	-	-	-7,109	-
Website improvements	858	-	-	-858	-
British Institute renewals and repairs programme	6,000	-	-	-6,000	-
Kenyon Institute fund raising support	7,000	-	-	-7,000	-
Editor contribution	2,500	-	-	-2,500	-
Total designated funds	<u>32,708</u>	<u>-</u>	<u>-</u>	<u>-32,708</u>	<u>-</u>
General funds	<u>254,173</u>	<u>49,156</u>	<u>14,674</u>	<u>49,484</u>	<u>338,139</u>
	<u>604,117</u>	<u>895,407</u>	<u>895,116</u>	<u>-</u>	<u>604,408</u>

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

Fund movements cont.

2019-20 figures for comparison

	Balance 31 March 2019	Incoming resources	Resources expended	Transfer of funds	Balance 31 March 2020
	£	£	£	£	£
Restricted funds					
British Academy BIRI Grant	-	571,488	560,337	-	11,151
Jerusalem Excavation Publications	11,904	-	-	-	11,904
Ancient Jerusalem Project	34,668	-	-	-	34,668
British Academy Incentivisation Grant	6,074	-	478	-	5,596
British Academy Advanced Language Training	55,640	-	-	-	55,640
British Academy Strategic Development Fund	8,544	-	1,781	-	6,763
Byzantine to Mamluk settlement project	20,485	11,398	10,606	-	21,277
Iktanu publication project	1,315	1,500	1,262	-	1,553
Travel grant fund	1,740	-	-	-	1,740
Kenyon Institute Library Fund	220	-	-	-	220
Kenyon Institute Librarian Grant	1,298	16,000	17,298	-	-
Business Development Fund	63,442	154,354	106,958	-	110,838
Dissertation Prize Scheme Donation	1,000	-	500	-	500
Cultural Protection Fund, Cultural Corridors of Peace	-	31,942	31,942	-	-
Mapping Digital Heritage in Jordan	-	62,551	20,523	-	42,028
Our Past, Our Future all together in Faynan	-	19,045	11,887	-	7,158
People and Birds	-	1,174	1,174	-	-
Nahrain Network Projects	-	6,200	-	-	6,200
	-	-	-	-	-
Total restricted funds	206,330	875,652	764,746	-	317,236
Designated funds					
Ancient Jerusalem publication sales	4,721	-	-	-	4,721
Fundraising	4,520	-	-	-	4,520
Centenary Fund	7,109	-	-	-	7,109
Website improvements	858	-	-	-	858
British Institute renewals and repairs programme	6,000	-	-	-	6,000
Kenyon Institute fund raising support	7,000	-	-	-	7,000
Editor Contribution	2,500	-	-	-	2,500
Total designated funds	32,708	-	-	-	32,708
General funds	183,783	108,716	38,326	-	254,173
	422,821	984,368	803,072	-	604,117

Restricted funds:

- The British Academy BIRI grant is money granted by the British Academy to specifically support research, library collections and conservation, communications and outreach, core establishment costs. It includes amounts from the primary and contingency grants.
- The British Academy Incentivisation Grant represents funds awarded to increase Institutes disciplinary and funding-base breadth. The grant was awarded to 'map' Social Science Research in Syria. Due to the deteriorating situation in Syria, the focus of the project subsequently shifted to Jordan and the broader Levant.
- The British Academy Advanced Language Training represents funds awarded from the British Academy Language and Quantitative Skills Programme. The grant was awarded for Advanced Language Provision in Arabic for post-doctoral researchers.
- The British Academy Strategic Development Fund represents funds awarded to research projects to encourage Institutes to broaden their research and funding base.
- The Augustus Foundation Byzantine to Mamluk project represents funds awarded to the 'Fallahin and Nomads in the Southern Levant: Population Dynamics and Artistic Expression' project.

BRITISH SCHOOL OF ARCHAEOLOGY RESEARCH IN THE LEVANT
NOTES TO THE FINANCIAL STATEMENTS
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9 Fund movements (continued)

- The Ancient Jerusalem Project is funded by the Leverhulme Trust and Institute of Aegean Prehistory. The funds are to bring to publication remaining material from the archaeological excavations directed by Dame Kathleen Kenyon in Jerusalem. This fund is continuing to receive income from the interest on funds held.
- Jerusalem Excavation Publication funds are to be used solely for the publication of the Ancient Jerusalem project, until publication of the last volume in the series. This fund is continuing to receive income from the interest on funds held.
- The Iktanu publication project fund represent funds received by Dr Kay Prag to bring the Tell Iktanu Project to publication.
- The Travel Grant Fund represents donations from CBRL members to fund the Travel Grants programme.
- The Kenyon Institute library fund consists of donations from St John's College, Oxford to fund book purchases for the Kenyon Institute library. This fund is continuing to receive donations.
- The Business Development Fund represents grant-in-aid received from the British Academy for the purposes of supporting fundraising, seeking further sources of research funding, maximising the commercial aspects of operations, and funding cost
- The Dissertation Prize Scheme fund has kindly been donated by former trustee, Professor Rosemary Hollis, to fund the Masters and Undergraduate Dissertation Prizes in 2019.
- Mapping Digital Heritage in Jordan is a research project to harness digital technologies in the management and protection of cultural heritage with King's College London and the Hashemite University
- Our Past, Our Future all together in Faynan is a research project to develop Faynan Museum in southern Jordan and promote it as a community hub with the University of Reading
- The Nahrein Network Project funds are to allow a visiting fellowship to the UK on 'Museums in Beirut: Towards a Sustainable Approach to Heritage'.
- The Archaeology to Business in Faynan grant was awarded in 2020-21 by the Arts and Humanities Research Council from their Global Challenges Research Fund to develop a handicraft project for local women based on archaeological discoveries and their handicraft skills and to establish a local women's co-operative.
- The Al Tajir Trust consists of a grant awarded during the year to help fund new work and reading spaces for the library at the Kenyon Institute.
- Tall Dhiban was received from the University of Liverpool for research to strengthen the local stewardship of Tall Dhiban, a historical site 70 kms south of Amman, Jordan.
- BIRI Manifesto (ONLY X) was awarded by the British Academy to develop a collective brand for the 'BIRI' research institutes that are funded by the British Academy.

Designated funds represent funds set aside for specific purposes by the Council:

- Ancient Jerusalem publication sales funds are to be used to bring to publication remaining material from the archaeological excavations directed by Dame Kathleen Kenyon in Jerusalem. These funds represent the amount received in the year from sales of previous publications financed by the Ancient Jerusalem Project.
- The Fundraising fund represents funds which have been allocated to fundraising activities in 2019/20.
- Centenary Fund represents funds allocated towards a series of events and projects to commemorate the establishment of the British School of Archaeology in Jerusalem in 1919.
- Website improvement programme.
- BIA renewals and repairs programme funds have been allocated for essential maintenance works required at the Institute's premises in Amman.
- Kenyon Institute fundraising support has been allocated to fund ongoing fundraising activities at the Institute.
- The Editor contribution is an allocated stipend to support the work of the Editor of *Contemporary Levant*.

Transfers between funds have been made to consolidate designated funds into general unrestricted funds. In addition restricted funds used to purchase fixed assets have been transferred to unrestricted funds.

10 Analysis of assets between funds

The net assets are held for the various funds as follows:

	Restricted	Unrestricted	Total
	2021	2021	2021
	£	£	£
Tangible fixed assets	2,049	17,378	19,427
Cash at bank and in hand	428,006	342,054	770,060
Other net current assets/(liabilities)	-78,697	(21,293)	(99,990)
Provisions	-85,089	0	(85,089)
	<u>266,269</u>	<u>338,139</u>	<u>604,408</u>
2019-20 figures for comparison	Restricted	Unrestricted	Total
	2020	2020	2020
	£	£	£
Tangible fixed assets	-	2,646	2,646
Cash at bank and in hand	317,236	377,132	694,368
Other net current assets/(liabilities)	-	(10,142)	(10,142)
Provisions	-	(82,755)	(82,755)
	<u>317,236</u>	<u>286,881</u>	<u>604,117</u>

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT
NOTES TO THE FINANCIAL STATEMENTS
YEAR ENDED 31 MARCH 2021

11 Lease commitments

The Council had the following annual commitments under operating leases for the land and buildings which expire:

	<u>2021</u>	<u>2020</u>
	£	£
Within one year	47,119	49,397

12 Related party transactions

Two trustees of the charity received a research grant from the charity during the year (2020: one). The Charity Commission has given consent that grants may be awarded to trustees provided that: at no time more than one third of the members of the Committee benefit; at no time shall the annual total of grants made to members of the Committee exceed more than one quarter of the annual total expenditure; a member of the Committee shall withdraw from any meeting whilst his or her application for an award of grant is being discussed. This consent gave rise to a change in the constitution and approval was gained for this change at an EGM.

13 Pension commitments

The organisation participates in the Universities Superannuation Scheme (USS), a defined multi-employer defined benefit scheme which is contracted out of the State Second Pension (S2P). USS is currently in deficit and at the year-end CBRL ad entered into an agreement to participate in a recovery plan to reduce the deficit.

A liability of £62,831 (2020: £70,347) has been recognised with a reduction of pension costs of £7,054 (2020: £19,618 decrease) and an interest charge of £2,222 (2020: £2,194). Contributions in the year totalled £26,582 (2020: £34,167).

The latest available complete actuarial valuation of the Retirement Income Builder is at 31 March 2018 (the valuation date), which was carried out using the projected unit method. A valuation as at 31 March 2020 is underway but not yet complete.

Since the institution cannot identify its share of USS Retirement Income Builder (defined benefit) assets and liabilities, the following disclosures reflect those relevant for those assets and liabilities as a whole.

The 2018 valuation was the fifth valuation for the scheme under the scheme-specific funding regime introduced by the Pensions Act 2004, which requires schemes to adopt a statutory funding objective, which is to have sufficient and appropriate assets to cover their technical provisions. At the valuation date, the value of the assets of the scheme was £63.7 billion and the value of the scheme's technical provisions was £67.3 billion indicating a shortfall of £3.6 billion and a funding ratio of 95%.

The key financial assumptions used in the 2018 valuation are described below. More detail is set out in the Statement of Funding Principles.

Pension increases (CPI)	Term dependent rates in line with the difference between the Fixed Interest and Index Linked yield curves, less 1.3% p.a.
	Years 1-10: CPI + 0.14% reducing linearly to CPI – 0.73%
Discount rate	Years 11-20: CPI + 2.52% reducing linearly to CPI + 1.55% by year 21
	Years 21 +: CPI + 1.55%

The main demographic assumption used relates to the mortality assumptions. These assumptions are based on analysis of the scheme's experience carried out as part of the 2018 actuarial valuation. The mortality assumptions used in these figures are as follows:

Mortality base table	Pre-retirement: 71% of AMCOO (duration 0) for males and 112% of AFCCO (duration 0) for females
	Post-retirement: 97.6% of SAPS S1NMA "light" for males and 102.7% of RFVOO for females

Future improvements to mortality	CMJ_2017 with a smoothing parameter of 8.5 and a long term improvement rate of 1.8% pa for males and 1.6% pa for females
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The current life expectancies on retirement at age 65 are:

	<u>2018</u> <u>valuation</u>	<u>2017</u> <u>valuation</u>
Males currently aged 65 (years)	24.4	24.6
Females currently aged 65 (years)	25.9	26.1
Males currently aged 45 (years)	26.3	26.6
Females currently aged 45 (years)	27.7	27.9

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13 Pension commitments (continued)

A new deficit recovery plan was put in place as part of the 2018 valuation, which requires payment of 2% of salaries over the period 1 October 2019 to 30 September 2021 at which point the rate will increase to 6%. The 2020 deficit recovery liability reflects this plan. The liability figures have been produced using the following assumptions:

	<u>2021</u>	<u>2020</u>
Discount rate	2.50%	2.50%
Pensionably salary growth	Various	Various

Overseas pension movement	<u>2021</u>	<u>2020</u>
	£	£
As at 1 April 2020	12,408	23,412
Severance pay	(475)	(18,290)
Pension charge for the year	10,325	7,286
	<u>22,258</u>	<u>12,408</u>