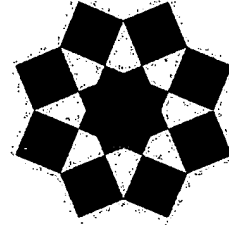


CBRL



Council for British Research in the Levant

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

ANNUAL REPORT

YEAR ENDED 31 MARCH 2024



CONTENTS

TRUSTEES' REPORT	3
STATEMENT OF TRUSTEES' RESPONSIBILITIES	15
INDEPENDENT AUDITOR'S REPORT	17
STATEMENT OF FINANCIAL ACTIVITIES	20
BALANCE SHEET	21
STATEMENT OF CASH FLOWS	22
NOTES TO THE FINANCIAL STATEMENTS	23

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

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

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

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.

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

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*

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

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 *Best Paper:* 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)

Gwendoline Maurer
University College London *Early Career Best Paper:* Cattle drivers from the north? Animal economy of a diasporic Kura-Araxes community at Tel Bet Yerah (co-written with Raphael Greenberg)

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>.

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

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/aqy.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).

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

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

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

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

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

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

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

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.

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

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).

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

- 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

ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

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

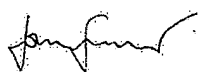
ANNUAL REPORT

YEAR ENDED 31 MARCH 2024

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

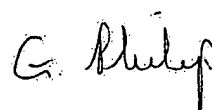
These financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard 102.

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

COUNCIL FOR BRITISH RESEARCH IN THE LEVANT

INDEPENDENT AUDITOR'S REPORT

YEAR ENDED 31 MARCH 2024

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

YEAR ENDED 31 MARCH 2024

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
YEAR ENDED 31 MARCH 2024

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.