

# MAKAN RIGHTS

England & Wales · Charity number 1169254

## Details

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Status	Registered
Legal form	Charitable company
Company number	<a href="#">10228520</a>
Registered	2016-09-19
Register	<a href="#">View on the Charity Commission register</a>

## Contact

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**Address** The Arab British Centre  
1 Gough Square  
London  
EC4A 3DE

**Phone** 07932875516

**Email** [info@maken.org](mailto:info@maken.org)

**Website** [www.makan.org.uk](http://www.makan.org.uk)

## Activities

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**Objects:** 1.1 FOR THE BENEFIT OF THE PUBLIC:1.1.1 TO ADVANCE THE EDUCATION OF THE PUBLIC IN THE HUMAN RIGHTS OF PEOPLE IN THE MIDDLE EAST, IN PARTICULAR BUT NOT EXCLUSIVELY BY:(A) PROVIDING A PUBLIC INFORMATION RESOURCE FOR HUMAN RIGHTS ISSUES RELATING TO THE MIDDLE EAST;(B) EQUIPPING INDIVIDUALS AND ORGANISATIONS WITH THE NECESSARY COMMUNICATION TOOLS AND SKILLS TO STRENGTHEN THEIR WORK ON HUMAN RIGHTS ISSUES; 1.1.2 TO PROMOTE INTERNATIONAL HUMAN RIGHTS (AS SET OUT IN THE UNIVERSAL DECLARATION OF HUMAN RIGHTS, SUBSEQUENT UNITED NATIONS CONVENTIONS AND DECLARATIONS AND OTHER INTERNATIONAL TREATIES AND LAWS) IN THE MIDDLE EAST, IN PARTICULAR BUT NOT EXCLUSIVELY BY:(A) RAISING PUBLIC AWARENESS AMONG OF HUMAN RIGHTS ISSUES;(B) RESEARCHING HUMAN RIGHTS ISSUES; AND(C) PROMOTING PUBLIC SUPPORT FOR HUMAN RIGHTS.

**Activities:** Producing educational content on human rights and making it available online and offline. Running educational and capacity-building workshops for students, professionals and organisations on human rights in the Middle East

## Classification

- **How:** Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, The General Public/mankind

## Geography

- Throughout England And Wales

## Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£347,752	£355,873	-	-
2023-12-31	£240,877	£318,963	-	-
2022-12-31	£69,581	£158,910	-	-
2022-06-30	£368,663	£255,707	-	-
2021-06-30	£242,579	£197,084	-	-

## Trustees

Name	Role	Appointed
Daniel Machover		2022-02-28
Dr Mezna Qato		2022-07-18
Dr Tareq Baconi		2020-11-12
MARINA GALANTI		2016-05-24
Muwaffak Bibi		2017-09-12
TAMARA BEN-HALIM		2023-09-01

**MAKAN RIGHTS**

England & Wales - Charity number 1169254

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# Accounts

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**MAKAN RIGHTS**  
(Company limited by guarantee no. 10228520  
registered charity no. 1169254)

**REPORT AND FINANCIAL STATEMENTS**

**YEAR ENDED 31 DECEMBER 2024**

# **MAKAN RIGHTS**

(Company limited by guarantee no. 10228520 registered charity no. 1169254)

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## **REPORT AND FINANCIAL STATEMENTS**

For the year ended 31 December 2024

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## MAKAN RIGHTS

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### REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS For the year ended 31 December 2024

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<b>Board of Trustees</b>	Marina Galanti Dr Mezna Qato Daniel Machover Dr Tareq Baconi Muwaffak Bibi Tamara Ben-Halim	Chair    Treasurer
<b>Executive Director</b>	Dr Aimee Shalan	
<b>Company reg. no.</b>	10228520	
<b>Charity reg. no.</b>	1169254	
<b>Registered office</b>	1 Gough Square Ladywell London EC4A 3DE	
<b>Independent Examiner</b>	Accounting Without Borders St Mary's Court The Broadway HP7 0UT	
<b>Bankers</b>	Metro Bank One Southampton row London WC1B 5HA	

## MAKAN RIGHTS

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### TRUSTEES' REPORT

For the year ended 31 December 2024

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#### Structure, Governance and Management

Makan Rights (Makan) is a company limited by guarantee which is registered in England and Wales and incorporated in the United Kingdom (Registered no: 10228520) and is a charity registered with the Charity Commission (Registered no 1169254). It is governed in accordance with its Articles of Association.

Trustees, who are also directors of the company, are appointed for a 3-year term that may be renewed. When considering new trustees, desired skills and experience are assessed prior to a meeting between board members and the potential trustee. New trustees are inducted to the work and ethos of the charity. The Board delegates the day-to-day running of Makan to the Director, in accordance with Makan's scheme of delegation.

#### Objectives and Activities

Makan Rights is a transformative, non-partisan, educational organisation that is dedicated to intersectional learning

The objects of the charity are to advance the education of the public in the human rights of people in the Middle East, with a particular focus on Palestine, and to promote international human rights through research, raising public awareness, and strengthening public support.

Makan achieves this by:

- Providing transformative education to individuals, groups, and organisations to help shape their advocacy and build skills and confidence
- Offering educational advice to advocates and partner organisations on how to frame and articulate a narrative on Palestine that is accessible and easy to connect with
- Bringing relevant social justice groups together and facilitating connections to overcome fragmentation and help strengthen our collective impact.

Makan's main activities for the public benefit are the production of accessible educational resources and the delivery of interactive workshops, talks and trainings that are designed to enhance advocacy for Palestinian rights. The charity's educational programmes are all crafted to provide transformative education and to support a range of learning needs.

We teach towards transformation through interactive workshops and accessible online resources that are designed to generate constructive and courageous conversations. Working with a wide range of partners, we develop resources that deepen knowledge of international law and human rights, by highlighting the experiences of Palestinians and other marginalised communities.

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

#### Achievements and Performance

##### Workshops, Talks and Training

In 2024, Makan ran 79 workshops on a wide range of topics centring on Palestinian rights and intersecting social justice issues including, How to Talk About Palestine, Communications and Advanced Debating skills, Climate Justice, Gender and Sexuality, and Disability Justice. Demand for our workshops increased by 300% and we trained over 1,800 people.

After our workshops, 89% of participants said they felt much more confident in responding to key aspects of the Palestinian rights struggle, while 100% said they would recommend our workshops to their friends and colleagues.

We also continued our virtual and in person talks series, covering uncommon angles and amplifying voices not often heard on issues around Palestine and intersecting rights struggles. Over the course of the year, we hosted three talks (two virtual and one in person) on the following topics: 'Reframing Normal: Disability, Dehumanisation and Solidarity with Palestine'; 'Practicing Freedom in a Time of Crisis: Political Education, Movement Building and Accountability'; and 'Palestinian Digital Rights: Genocide and Big Tech Accountability Talk with Amnesty & 7amleh'.

### TRUSTEES' REPORT

For the year ended 31 December 2024

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#### Research & Resource Development

Over the course of the year we produced a meticulously researched collection of educational resources, from videos and explainers to graphics and key terms to help advocates and partners frame and articulate a narrative on Palestinian rights that is accessible and easy to connect with.

Our educational social media content, which is designed to add meaningful value to the discourse on Palestine, reached over 500,000 people.

We developed and launched our new website in October 2024, which serves as a comprehensive hub for our digital tools and educational resources, empowering individuals and communities to engage with clarity and confidence on Palestine and intersecting issues. Over 22,000 visitors from more than 160 countries worldwide utilised our website in 2024, underscoring its value as a vital resource for advocates.

One of the many new resources we introduced on our website was an Interactive Historical Overview. It provides a comprehensive timeline of key events, offering users a clear and accessible understanding of the history that shapes the Palestinian rights struggle today. The historical overview integrates visually rich content and succinct explanations to appeal to a wide audience, from seasoned advocates to those new to the issue. With its interactive features, users can explore critical milestones, deepen their knowledge, and connect the dots between historical events and current realities.

#### Educational Outreach & Advocacy

We were honoured to be invited to participate in numerous public talks, panels and events highlighting Palestinian rights and justice. These opportunities allowed us to engage with a variety of audiences, from trade unionists and grassroots organisers to cultural and academic communities. By sharing our insights and experience on a raft of different topics, from Outreach and Pedagogy, Thinking with/from the Global South, and Architectures of Resistance, to Ecological Violence, Climate Justice, and Building Solidarities in Gender Research, we were able to play an active role in shaping the discourse on Palestine and global justice in a wide range of settings.

Through collaborative efforts, building on our endeavours bringing together allied human rights and social justice groups together, we worked closely with a wide range of partners to broaden our reach, highlight Palestinian experiences, and deepen public knowledge of Palestinian rights. This included hosting a powerful series of short videos called the Orange Tapes on our website, providing a platform for Palestinians to share personal stories, lived experiences and reflections on Palestine. Each video offered an intimate and human perspective on the ongoing struggle for Palestinian rights. The series attracted significant engagement, with 140,585 views over the course of the year.

Over the course of the year, we were featured across a number of prominent media platforms. Our co-founder and trustee, Tamara Ben-Halim, delivered a powerful TEDx talk, examining how a century of dehumanising narratives about Palestinians has enabled the ongoing violence in Gaza. Makan's director, Dr Aimee Shalan, also participated in several high-profile interviews on Sky News, BBC Radio 5 and LBC, drawing attention to critical topics.

In addition, team members contributed to a variety of publications, including This Week in Palestine, The Hyphen Online and Green Lions Zine, as well a series of videos and a podcast with Shado Mag's.

#### **Financial Review**

Total income for the year ended 31 December 2024 was £347,752 while our total expenditure was £355,873. The Board reviewed the charity's financial processes and monitored all income and expenditure throughout the year. Trustees continued to ensure Makan's assets are used only in accordance with the charity's objectives and to ensure the charity's financial sustainability.

Despite global economic and political uncertainties, the charity made progress in diversifying its funding base and securing institutional funding to meet urgent needs and increase the charity's sustainability. Further diversification of Makan's funding streams nevertheless remains essential to ensure the long-term viability of the charity's work and its ability to upscale its impact.

### TRUSTEES' REPORT

For the year ended 31 December 2024

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#### Reserves policy

Makan's policy on reserves is to hold reserves that enable the organisation to:

- Ensure there are sufficient funds to continue our core activities during a period of unforeseen difficulty;
- Adjust to new circumstances or a changing environment, enabling an agile approach to planning, budgeting and forecasting; and
- Develop the organisation, including travel and strategic relationships

The trustees aim to maintain reserves of unrestricted funds at a level that will cover Makan's operational activities for at least three months to provide a financial cushion in the event of unforeseen circumstances and help safeguard the continuity of the charity's work. At the end of the financial year 2024, unrestricted general funds were £80,347.

#### **Plans for the Future**

Looking ahead, Makan remains committed to meeting the heavy demand for our educational programmes to help individuals, groups and organisations to help shape their advocacy and build their knowledge, skills and confidence when promoting human rights. We will continue to offer our educational trainings and resources to advocates and partner organisations so they can frame and articulate a narrative on Palestinian rights that is easy to connect with, and ensure all Makan's workshops, trainings and online resources are inclusive and accessible to a wide range of audiences and learning styles.

As part of this work, we hope to raise funds to partner on a project together with PARCEO, an education, resource and research centre that is rooted in the principles of participatory action research and popular education, to bring our curricula and resources to K-8th grade education. In our respective work, this has been identified as a critical need and we are looking forward to working on this together.

We also aim to develop a 3-year 'Train the Trainers' programme to create a network of global educators to scale up Makan's impact, build the organisation's resilience, and meet the huge increase in demand for our work.

#### **Statement of Trustees' Responsibilities**

The trustees (who are also directors of Makan Rights 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 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 the incoming resources and application of resources, including the income and expenditure, of the charitable company 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 in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the 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.

## MAKAN RIGHTS

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### TRUSTEES' REPORT

For the year ended 31 December 2024

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In so far as the trustees are aware:

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

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of the financial statements may differ from legislation in other jurisdictions.

The Trustees' report has been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

This report was approved by the Board and signed on its behalf by:

*Muwaffak Bibi*

Muwaffak Bibi

Treasurer

DATE Sep 25 2025

**INDEPENDENT EXAMINER'S REPORT ON THE ACCOUNTS**

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I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 December 2024

**Responsibilities and basis of report**

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ("the 2006 Act").

Having satisfied myself that the accounts of the Company are not required to be audited for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ("the 2011 Act"). In carrying out my examination, I have followed the Directions given by the Charity Commission (under section 145(5)(b)) of the 2011 Act.

**Independent examiner's statement**

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Association of Chartered Certified Accountants.

I have completed my examination. I confirm that no material matters have come to my attention (other than that disclosed under note 13) which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

*U Punjabi*

Umesh Punjabi  
**Accounting Without Borders**  
**St Mary's Court**  
**The Broadway**  
**Amersham HP7 0UT**  
**United Kingdom**

## MAKAN RIGHTS

### STATEMENT OF FINANCIAL ACTIVITIES (incorporating the Income and Expenditure Account) For the year ended 31 December 2024

	Note	Unrestricted Funds 2024 £	Restricted Funds 2024 £	Total Funds 2024 £	Total Funds 2023 (Restated) £
<b>INCOME AND ENDOWMENTS FROM:</b>					
Donations and legacies	2	259,417	-	<b>259,417</b>	212,497
Charitable activities	3	25,196	63,138	<b>88,334</b>	28,380
<b>TOTAL</b>		<b>284,614</b>	<b>63,138</b>	<b>347,752</b>	<b>240,877</b>
<b>EXPENDITURE ON:</b>					
Raising funds		34,723	-	<b>34,723</b>	38,512
Charitable activities	4	258,012	63,138	<b>321,150</b>	280,451
<b>TOTAL EXPENDITURE</b>		<b>292,735</b>	<b>63,138</b>	<b>355,873</b>	<b>318,963</b>
Net income		<b>(8,121)</b>	-	<b>(8,121)</b>	(78,086)
Transfer between funds		-	-	-	-
<b>NET MOVEMENT IN FUNDS</b>		<b>(8,121)</b>	-	<b>(8,121)</b>	(78,086)
<b>RECONCILIATION OF FUNDS:</b>					
TOTAL FUNDS AT 01 JANUARY	13	88,468	-	88,468	141,949
<b>TOTAL FUNDS AT 31 DECEMBER</b>		<b>£ 80,347</b>	<b>£ Nil</b>	<b>£ 80,347</b>	<b>£ 63,863</b>

All transactions are derived from continuing activities.

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

The annexed notes form part of these financial statements

**MAKAN RIGHTS**

(Company limited by guarantee no. 10228520 registered charity no. 1169254)

**BALANCE SHEET****As at 31 December 2024**

	Notes	Charity 2024	Charity 2023
		£	£
<b>FIXED ASSETS</b>			
Tangible assets	10	-	451
		-	451
<b>CURRENT ASSETS</b>			
Debtors	11	3,795	1,577
Cash at bank and in hand		182,068	77,887
		185,863	79,464
<b>CREDITORS: amounts falling due within one year</b>	12	(105,516)	(16,052)
<b>NET CURRENT ASSETS</b>		80,347	63,412
<b>TOTAL NET ASSETS</b>		£ 80,347	£ 63,863
<b>FUNDS</b>	13		
Unrestricted funds:			
Fixed Assets Fund		-	451
General fund		80,347	63,412
		80,347	63,863
Restricted funds		-	-
		£ 80,347	£ 63,863

The company was entitled to exemption from audit under s477 of the Companies Act 2006 relating to small companies.

The members have not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to small companies subject to the small companies regime and in accordance with FRS102 SORP.

*Muwaffak Bibi*

Muwaffak Bibi

Treasurer

DATE Sep 25 2025

The annexed notes form part of these financial statements

## MAKAN RIGHTS

### CASH FLOW STATEMENT

As at 31 December 2024

	2024 £	2023 £
<b>Cash flows from operating activities</b>		
Surplus/(deficit) for the financial year	(8,121)	(78,086)
Adjustments for:		
Depreciation	451	1,051
Decrease/(increase) in debtors	(2,218)	-
Increase/(decrease) in creditors	89,464	13,069
Investment income	-	-
	<u>79,576</u>	<u>(63,966)</u>
<b>Cash flows from investing activities</b>		
Purchase of tangible fixed assets	-	(565)
	<u>-</u>	<u>(565)</u>
<b>Net increase in cash and cash equivalents</b>	<u>79,576</u>	<u>(64,531)</u>
Cash and cash equivalents at 01 January	77,887	142,418
<b>Cash and cash equivalents at 31 December</b>	<u>£ 157,463</u>	<u>£ 77,887</u>
<b>Components of cash and cash equivalents</b>		
Cash at bank and in hand	<u>182,068</u>	<u>77,887</u>
	<u>182,068</u>	<u>77,887</u>
<b>Major non-cash transactions</b>	<u>£ Nil</u>	<u>£ Nil</u>

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31st December 2024**

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**1. ACCOUNTING POLICIES**

***Basis of preparation of financial statements***

The financial statements of the charity, which is a public benefit entity under FRS102, have been prepared under the historical cost convention, except for investments which are included at market value and the revaluation of certain fixed assets. They have been prepared in accordance with applicable United Kingdom accounting standards, the requirements of the Statement of Recommended Practice 'Accounting and Reporting by Charities' (SORP 2019), in accordance with the Financial Reporting Standard applicable in the UK (FRS 102) applicable to smaller entities (under section 1a) and the Charities Act 2011/Companies Act 2006.

The Trustees consider that there are no material uncertainties about the Trust's ability to continue as a going concern. In preparing the accounts, no restatement was required in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102.

***Fund accounting***

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

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors which have been raised by the Charity for particular purposes. The cost of administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements. Statutory grants which are given as contributions towards the Charity's core services are treated as unrestricted.

***Incoming resources***

Revenue grants are credited to incoming resources on the earlier date of when they are received or when they are receivable, unless they relate to a specific future period, in which case they are deferred. All other incoming resources are included in the Statement of Financial Activities (SOFA) when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Investment Income is recognised on an accruals basis.

Gifts in kind donated for distribution are included at valuation and recognised as income when they are distributed to the projects. Gifts donated for resale are included as income when they are sold. Donated facilities are included at the value to the Charity where this can be quantified and a third party is bearing the cost. No amounts are included in the financial statements for services donated by volunteers.

Donated services are included in income at a valuation which is an estimate of the financial cost borne by the donor where such a cost is quantifiable and measurable. No income is recognised where there is no financial cost borne by a third party.

Income tax recoverable in relation to investment income or Gift Aid donations is recognised at the time the relevant income is receivable.

Other income is included in the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

**NOTES TO THE FINANCIAL STATEMENTS**

**For the year ended 31st December 2024**

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***Resources Expended***

All expenditure is accounted for on an accruals basis and has been included under expense categories that aggregate all costs for allocation to activities. Support costs, including governance costs, which cannot be directly attributed to particular activities, have been apportioned proportionately to the direct staff costs allocated to the activities. Governance costs include the costs of servicing Trustees' meetings, audit and strategic planning.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

***Value Added Tax***

The Charity is not registered for VAT and accordingly, where applicable, all costs and expenditure incurred are inclusive of VAT.

***Tangible fixed assets and depreciation***

All assets costing more than £500 are capitalised.

Tangible fixed assets are stated at cost less depreciation. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Furniture, fittings and equipment - 20% straight line

***Foreign currencies***

Transactions in foreign currencies are recorded at the rate ruling at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are translated at the rate of exchange ruling at the balance sheet date. All differences are taken to the profit and loss account.

***Debtors***

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

***Cash at bank and in hand***

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

***Creditors and provisions***

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

***Financial Instruments***

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

***Pensions***

The charity is part of a defined contribution pension scheme. Contributions are charged to the Statement of Financial Activities as they become payable in accordance with the rules of the scheme.

***Judgements and key sources of estimation uncertainty***

Judgements and key sources of estimation uncertainty are detailed in the above accounting policies, where applicable.

**MAKAN RIGHTS**

**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 31st December 2024

**2. DONATIONS AND LEGACIES**

	<b>Unrestricted Funds 2024</b>	<b>Restricted Funds 2024</b>	<b>Total Funds 2024</b>	<i>Total Funds 2023 (Restated)</i>
	£	£	£	£
Donations	<b>259,417</b>	-	<b>259,417</b>	224,515
	<b>£ 259,417</b>	<b>£ Nil</b>	<b>£ 259,417</b>	<b>£ 224,515</b>
	<i>Unrestricted Funds 2023 (Restated)</i>	<i>Restricted Funds 2023 (Restated)</i>		<i>Total Funds 2023 (Restated)</i>
	£	£		£
<i>Donations</i>	224,515	-		224,515
	<b>£ 224,515</b>	<b>£ Nil</b>		<b>£ 224,515</b>

**3. INCOME FROM CHARITABLE ACTIVITIES**

	<b>Unrestricted Funds 2024</b>	<b>Restricted Funds 2024</b>	<b>Total Funds 2024</b>	<i>Total Funds 2023 (Restated)</i>
	£	£	£	£
Restricted Grants	-	<b>63,138</b>	<b>63,138</b>	-
Workshops, Talks and Training income	<b>25,196</b>	-	<b>25,196</b>	16,362
	<b>£ 25,196</b>	<b>£ 63,138</b>	<b>£ 88,334</b>	<b>£ 16,362</b>
	<i>Unrestricted Funds 2023 (Restated)</i>	<i>Restricted Funds 2023 (Restated)</i>		<i>Total Funds 2023 (Restated)</i>
	£	£		£
<i>Workshops, Talks and Training income</i>	16,362	-		16,362
	<b>£ 16,362</b>	<b>£ Nil</b>		<b>£ 16,362</b>

NOTES TO THE FINANCIAL STATEMENTS  
For the year ended 31st December 2024

4. ANALYSIS OF CHARITABLE EXPENDITURE

	Staff costs	Other direct costs	Support costs	Total 2024	Total 2023
	£	£	£	£	£
Workshops, Talks and Training	118,033	2,713	12,253	133,000	116,145
Research and Resource Development	54,471	64,014	6,973	125,459	109,559
Educational Outreach and Advocacy	41,666	14,051	6,973	62,691	54,746
<b>Total charitable expenditure</b>	<b>£ 214,171</b>	<b>£ 80,779</b>	<b>£ 26,199</b>	<b>£ 321,150</b>	<b>£ 280,451</b>

	Staff costs	Other direct costs	Support costs	Total 2023
	£	£	£	£
Workshops, Talks and Training	103,075	2,370	10,700	116,145
Research and Resource Development	47,568	55,902	5,744	109,559
Educational Outreach and Advocacy	36,386	12,271	2,870	54,746
<b>Total charitable expenditure</b>	<b>£ 187,029</b>	<b>£ 70,542</b>	<b>£ 19,315</b>	<b>£ 280,451</b>

The above expenditure analysed by fund was:

	2024	2023
	£	£
Unrestricted funds	258,012	280,451
Restricted funds	63,138	-
<b>Total</b>	<b>£ 321,150</b>	<b>£ 280,451</b>

Resources expended include:

	2024	2023
	£	£
Audit and accountancy fees		
Independent examination - current year	900	1,560
Independent examination - prior year	1,560	-
Other services	1,000	-
Depreciation	451	1,051



## MAKAN RIGHTS

### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31st December 2024

#### 8. TRUSTEES REMUNERATION AND BENEFITS

No members of the trustees received remuneration for their services during the year (2023 - £Nil).

No member of the trustees received expenses reimbursements during the year (2023 - £Nil).

#### 9. Taxation

Makan Rights is a registered charity and is potentially exempt from taxation in respect of income and capital gains received within the categories covered by Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied to charitable purposes.

#### 10. TANGIBLE FIXED ASSETS

	Fixtures, fittings and equipment £	Total £
<b>Cost</b>		
At 01 January 2024	10,161	10,161
Additions	-	-
Surplus on revaluation	-	-
Disposals	-	-
At 31 December 2024	<u>10,161</u>	<u>10,161</u>
<b>Depreciation</b>		
At 01 January 2024	9,710	9,710
Charge for the year	451	451
Surplus on revaluation	-	-
On disposals	-	-
At 31 December 2024	<u>10,161</u>	<u>10,161</u>
<b>Net book value</b>		
<b>At 31 December 2024</b>	<u>£ Nil</u>	<u>£ Nil</u>
At 31 December 2023	<u>£ 451</u>	<u>£ 451</u>

#### 11. DEBTORS

	2024 £	2023 £
<b>Due within one year</b>		
Trade debtors	1,100	-
Other debtors	2,695	1,577
	<u>£ 3,795</u>	<u>£ 1,577</u>

#### 12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Other creditors	0	1,066
Social security and other taxes	10,075	14,986
Deferred income	93,540	-
Accrued expenses	1,900	-
	<u>£ 105,516</u>	<u>£ 16,052</u>

## MAKAN RIGHTS

### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31st December 2024

#### 13. STATEMENT OF FUNDS

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers £	Carried Forward £
<b>UNRESTRICTED FUNDS</b>					
General Fund	88,017	284,614	(292,284)	-	80,347
Fixed Assets Fund	451	-	(451)	-	-
	<u>£ 88,468</u>	<u>£ 284,614</u>	<u>£ (292,735)</u>	<u>£ Nil</u>	<u>£ 80,347</u>
<b>RESTRICTED FUNDS</b>					
Joseph Rowntree Charitable Trust	-	56,258	(56,258)	-	-
Myriad USA	-	6,880	(6,880)	-	-
	<u>£ Nil</u>	<u>£ 63,138</u>	<u>£ (63,138)</u>	<u>£ Nil</u>	<u>£ Nil</u>
<b>SUMMARY OF FUNDS</b>					
Fixed Assets Fund	451	-	(451)	-	-
General Funds	<u>88,017</u>	<u>284,614</u>	<u>(292,284)</u>	<u>-</u>	<u>80,347</u>
Restricted Funds	-	63,138	(63,138)	-	-
	<u>£ 88,468</u>	<u>£ 347,752</u>	<u>£ (355,873)</u>	<u>£ Nil</u>	<u>£ 80,347</u>

#### Comparative statement of funds

	Brought Forward £	Incoming Resources £	Resources Expended £	Transfers £	Carried Forward £
<b>UNRESTRICTED FUNDS</b>					
General Fund	141,010	240,314	(317,912)	-	63,412
Fixed Assets Fund	939	564	(1,051)	-	451
	<u>£ 141,949</u>	<u>£ 240,877</u>	<u>£ (318,963)</u>	<u>£ Nil</u>	<u>£ 63,863</u>
<b>RESTRICTED FUNDS</b>					
	<u>£ Nil</u>	<u>£ Nil</u>	<u>£ Nil</u>	<u>£ Nil</u>	<u>£ Nil</u>
<b>SUMMARY OF FUNDS</b>					
General Fund	141,010	240,314	(317,912)	-	63,412
Fixed Assets Fund	<u>939</u>	<u>564</u>	<u>(1,051)</u>	<u>-</u>	<u>451</u>
	<u>£ 141,949</u>	<u>£ 240,877</u>	<u>£ (318,963)</u>	<u>£ Nil</u>	<u>£ 63,863</u>
Restricted Funds	-	-	-	-	-
	<u>£ 141,949</u>	<u>£ 240,877</u>	<u>£ (318,963)</u>	<u>£ Nil</u>	<u>£ 63,863</u>

**Joseph Rowntree Charitable Trust** grant is 36 months funding to undertake the Building support for human rights and social justice work through transformative education

**Myriad USA** grant is to provide transformative education aimed at strengthening the movement for Palestinian rights, contextualising Palestine within the broader framework of social justice and global liberation movements

#### Prior Period Error

During the course of preparing these financial statements, the trustees identified that a bank account with a cumulative balance of £24,605 had been omitted from previous years' accounts due to an administrative oversight. This constitutes a prior period error.

Given the relative immateriality of this amount against the charity's income and total funds in prior years, the trustees have corrected the omission by adjusting the opening balance of reserves in the current year's accounts.

The effect of this adjustment is to increase cash and cash equivalents at the start of the year by £24,605, and correspondingly increase unrestricted funds brought forward as at 1 January 2024.

The trustees consider this approach to be in accordance with FRS 102 and the Charities SORP, which permit correction of immaterial prior period errors in the current period with appropriate disclosure.

## MAKAN RIGHTS

### NOTES TO THE FINANCIAL STATEMENTS For the year ended 31st December 2024

#### 14. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds		Restricted Funds	Total Funds
	Designated Funds	General Funds		
	£	£	£	£
Tangible fixed assets	-	-	-	-
Net current assets	-	80,347	-	80,347
	<u>£ Nil</u>	<u>£ 80,347</u>	<u>£ Nil</u>	<u>£ 80,347</u>

Comparative analysis of net assets between funds

	Unrestricted Funds		Restricted Funds	Total Funds
	Designated Funds	General Funds		
	£	£	£	£
Tangible fixed assets	-	-	-	-
Net current assets	-	-	-	-
	<u>£ Nil</u>	<u>£ Nil</u>	<u>£ Nil</u>	<u>£ Nil</u>

#### 15. CAPITAL COMMITMENTS

	2024	2023
	£	£
Amounts contracted for but not provided in the financial statements	<u>£ Nil</u>	<u>£ Nil</u>

#### 16. RELATED PARTIES

During the financial year, the charity received donations from a number of its trustees. All such transactions are considered related party transactions and are disclosed here to provide transparency and demonstrate that the charity is operating for the public benefit.

The following donations were received from trustees:

- A one-off, unrestricted donation of £22,000 (2023: £Nil).
- A series of unrestricted donations, paid monthly throughout the year, totalling £6,677 (2023: £4,997).

There were no other material transactions with trustees or other related parties that require disclosure.

#### 17 COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted Funds	Restricted Funds	Total Funds
	2023	2023	2023
	(Restated)	(Restated)	(Restated)
	£	£	£
<b>INCOME AND ENDOWMENTS FROM:</b>			
Donations and legacies	212,497	-	212,497
Charitable activities	28,380	-	28,380
Investments	-	-	-
<b>TOTAL</b>	<u>240,877</u>	<u>-</u>	<u>240,877</u>
<b>EXPENDITURE ON:</b>			
Raising funds	38,512	-	38,512
Charitable activities	280,451	-	280,451
<b>TOTAL EXPENDITURE</b>	<u>318,963</u>	<u>-</u>	<u>318,963</u>
Net income	(78,087)	-	(78,087)
Transfer between funds	-	-	-
<b>NET MOVEMENT IN FUNDS</b>	<u>(78,087)</u>	<u>-</u>	<u>(78,087)</u>
<b>RECONCILIATION OF FUNDS:</b>			
TOTAL FUNDS AT 01 JANUARY 2023	141,950	-	141,950
<b>TOTAL FUNDS AT 31 DECEMBER 2023</b>	<u>£ 63,863</u>	<u>£ Nil</u>	<u>£ 63,863</u>

## LETTER OF REPRESENTATION

**MAKAN Rights  
1 Gough Square  
Ladywell  
London EC4A 3DE**

Accounting Without Borders  
St Mary's Court  
The Broadway  
Amersham  
HP7 0UT

Dear Sirs,

We confirm to the best of our knowledge and belief the following representations given to you in connection with your independent examination of organisation's financial statements for the year ended 31 December 2024. We confirm that they are made on the basis of enquiries of management and staff with relevant knowledge and experience (and, where appropriate, of inspection of supporting documentation) sufficient to satisfy ourselves that we can properly make each of the following representations to you.

### **General**

- 1) We acknowledge our responsibility for keeping adequate accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable us to ensure that the financial statements comply with the Charities Act 2011.
- 2) We acknowledge our responsibility for preparing financial statements in accordance with the Charities Act 2011 and United Kingdom Accounting Standards (UK Generally Accepted Accounting Practice/UK GAAP) and are satisfied that the financial statements give a true and fair view.
- 3) We acknowledge and agree it is our responsibility to design and implement internal control systems to prevent and detect fraud and error in safeguarding the assets of the charitable company.
- 4) We confirm that the accounting policies selected are suitable to the charitable company's circumstances and that they have been applied consistently; that any judgements and estimates made are reasonable and prudent; and that it is appropriate to prepare the financial statements on a going concern basis.
- 5) We confirm that significant assumptions used by us in making accounting estimates, including those measured at fair value are reasonable.

### **Information Provided**

- 6) We have provided you with:
  - a) access to all information which we are aware is relevant to the preparation of the financial statements such as records, documentation and other matters; and
  - b) additional information that you have requested from us for the purpose of the examination; and
  - c) unrestricted access to persons within the entity from whom you determined it necessary to obtain examination evidence.

- 7) All transactions have been recorded in the accounting records and are reflected in the financial statements.
- 8) We have disclosed to you the identity of all of the entity's related parties, related party relationships and transactions of which we are aware.

#### **Assets and Liabilities**

- 9) All known assets and liabilities as at the balance sheet date have been included in the financial statements.
- 10) We confirm the charitable company has satisfactory title to all assets and there are no liens or encumbrances on the centre's assets.
- 11) We confirm that the financial statements disclose appropriately all liabilities, actual and contingent and have disclosed all guarantees given to third parties.
- 12) The value and classification of assets and liabilities in the financial statements is not materially affected by management's plans and intentions.

#### **Fraud**

- 13) We agree it is our responsibility to design and implement internal controls to prevent and detect fraud.
- 14) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.
- 15) We have disclosed to you all information in relation to fraud or suspected fraud that affects the entity and involves management, employees who have significant roles in internal control and others, where the fraud could have a material effect on the financial statements.
- 16) We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.

#### **Contingent Liabilities**

- 17) Provision has been made where a material loss is expected to result from any litigation or claim against the charitable company. Other contingent liabilities at the balance sheet date, none of which are expected to result in a material loss to the charitable company or in commitments which it cannot meet, have been disclosed in the financial statements.

#### **Going Concern & Future Cash Requirements**

- 18) In our opinion the centre will have adequate cash resources available to finance its operations and meet its obligations during the course of the twelve months following the date of approval of the financial statements. Accordingly, the financial statements have been drawn up on a going concern basis.

**Post Balance Sheet Events**

19) All events subsequent to the date of the financial statements and for which the financial statements require adjustment or disclosure have been adjusted or disclosed.

**Data Protection Act**

20) We confirm that the charitable company complied with the statutory requirements of the Data Protection Act during the year.

**Laws and regulations**

21) We confirm that we have disclosed to you all known instances we are aware of which involve actual, possible or suspected non compliance with laws and regulations whose effects should be considered when preparing financial statements, together with the actual or contingent consequences which may arise therefrom.

Yours faithfully  
For and on behalf of Management

*Muwaffak Bibi*

Sep 25 2025

.....  
Trustee

.....  
Date



## Document Details

<b>Title</b>	Please sign the document - Makan Rights FY24 Final Accounts & Letter of Representation
<b>File Name</b>	Makan Rights FY24 - FINAL v2.pdf, LETTER OF REPRESENTATION MK 25.docx
<b>Document ID</b>	cef5000431784206801ac9196690cd24
<b>Fingerprint</b>	9518d210ee9a5464650978f9f2c42474
<b>Status</b>	Completed

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**MAKAN RIGHTS**

England & Wales - Charity number 1169254

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# Accounts

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**Charity Number: 1169254**

**Makan Rights**  
**Unaudited Financial Statements**  
**For the Period 1st January 2023 to 31st December 2023**

1 Gough Square  
Ladywell  
London  
EC4A 3DE

**Makan Rights**

**Contents of the Financial Statements**  
**For the Period 1st January 2023 to 31st December 2023**

	Page
Trustee's Annual Report for the period	1
Independent examiner's report on the accounts	8
Statement of financial activities	11
Balance sheet	12
Notes to the accounts	13 to 20



Trustees' Annual Report for the period						
		Period start date			Period end date	
From	1	January	2023	To	31	December 2023

**Section A Reference and administration details**

Charity name	Makan Rights
Other names charity is known by	Makan
Registered charity number (if any)	1169254
Charity's principal address	1 Gough Square,
	London, United Kingdom
	Postcode EC4A 3DE

**Names of the charity trustees who manage the charity**

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1 Marina Galanti (Chair)			
2 Muwaffak Bibi (Treasurer)			
3 Dr Tareq Baconi			
4 Daniel Machover			
5 Dr Mezna Qato			
6 Tamara Ben Halim		Joined 1 September 2023	
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

**Names of the trustees for the charity, if any, (for example, any custodian trustees)**

Name	Dates acted if not for whole year

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

**Section B Structure, governance and management**

**Description of the charity's trusts**

Type of governing document <small>(eg. trust deed, constitution)</small>	Constitution
How the charity is constituted <small>(eg. trust, association, company)</small>	Company

Trustee selection methods

Recommended by Directors after consultation with staff, elected by Board of Trustees

**Additional governance issues (Optional information)**

You may choose to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

2023 organisational structure:

**Trustees:** Marina Galanti, Muwaffak Bibi, Dr Tareq Baconi, Daniel Machover, Dr Mezna Qato, Tamara Ben-Halim (from 1 Sept 2023)

**Payroll staff:**

Tamara Ben-Halim, Co-director (until 31 August 2023)

Aimee Shalan, Director

Sarona Bedwan, Programme & Outreach Manager

Aatukah Rashid, Communications Manager

Benjamin Tagoe, Finance & Operations Manager

Sara Khan, Programme and Impact Officer

Hadeel Himmo, Programme & Communications Officer

Nazifa Valli, part-time Development Officer (from 11 September 2023)

Part-time Contractors: Mehdi Beyad, Researcher; Pascale Péan, Researcher, Raed Shakshak (from 4 Sept 2023)

**Summary of the objects of the charity set out in its governing document**

The objects of the Charity are:

- To advance the education of the public in the subject of human rights including international law and human rights in the Middle East, with a focus on Palestine
- For the public benefit to promote the education of people [pupils, university students, and professionals] in the UK and internationally on the subject of human rights in the Middle East, with a focus on Palestine, in such ways as the charity trustees think fit, including by: providing workshops on the subject, providing seminars and talks at educational institutions and beyond, and providing briefings to interested or concerned parties/individuals
- To advance the education of the public in general on the subject of human rights in the Middle East, with a focus on Palestine, including through media – articles, interviews, op-eds, talks, lectures, briefings, factsheets, and participant workshops
- To raise awareness among the general public in the UK and internationally of human rights issues, particularly with regard to the subject of Palestine.
- To promote equality and diversity by the elimination of discrimination on the grounds of age, sex or sexual orientation, particularly on the subject of Palestine.
- To strengthen communities working on human rights issues focused on Palestine in the UK and abroad, build cohesion among them, and foster cooperation and collaboration
- To engage in community building activities

Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)

**Education and human rights:**

**1. Workshops and training**  
 We ran 27 intensive workshops building the skills and understanding of 363 individuals, focusing on a range of topics including: key frameworks and concepts through which the Palestinian rights struggle can be understood; understanding the language of international law and human rights law, disability justice; climate justice; and communications skill-building. Our tailored trainings also catered to the needs of a wide range of individuals and organisations, including established human rights advocates, legal scholars, organisations working on human rights / humanitarian issues, trade unions, academics, publishers, arts practitioners, and university students.  
 In this way, we advanced and promoted the education of individuals in Britain and beyond on the subject of human rights in the Middle East while promoting inclusivity and diversity. We also strengthened communities and organisations working on human rights and other social justice issues, providing them with knowledge, skills and confidence to advocate effectively.

**2. Virtual talks**  
 We continued our virtual talk series, which cover uncommon angles, amplifying voices that are not often heard on issues around Palestine and intersecting struggles, attracting audiences from 35 countries around the world. This included a panel discussion exploring the interconnection between the Palestinian and the Chagosian right of return and struggle for justice, to mark the 75th anniversary of the Nakba or 'Catastrophe' as well as a talk on the history of queerness and colonialism to mark LGBT+ history month.  
 Our virtual talks are a key part of our educational and community-building efforts as they bring together members of our network and the public who engage in open dialogue on critical issues surrounding Palestine and other human rights and social justice issues more broadly. Through these talks, we continued to expand our reach, advancing the education of the public on the subject of human rights in the Middle East

**3. Outreach and collaboration**  
 During this period, we continued to build connections with other local and international groups and organisations working on human rights. We furthered our community building efforts through regular communication with our network and provided partners with bespoke advice and support. We also participated in a range of panel discussions, book launches, and conferences with a variety of social justice and human rights organisations, as well as universities and student groups, both in person and online, in addition to organising workshops and events with other partner organisations.  
 This outreach work helped us strengthen ties with other groups and organisations working on education and human rights, while raising awareness of human rights issues focused on the subject of Palestine..

**4. Online resource and tools**  
 We also continued to develop our online resources, which contain extensive fact-checked and referenced educational content around human rights in the Middle East, with a focus on Palestine. This included the production of a Palestine 101 video, which we used to promote our free online course, 'Understanding Palestine', for members of the public to learn more about the Palestinian rights struggle. These online resources are available to the public via Makan's social media accounts and website, which also features content, videos and links to other organisations working in the field.  
 Through our digital resources, we worked to promote the education of the public in the subject of human rights in the Middle East, and helped to foster collaboration with different organisations.

—  
 We confirm the trustees have had regard to the Charity Commission's guidance on public benefit

Additional details of objectives and activities (Optional information)

You may choose to include further statements, where relevant, about:

- policy on grant-making;
- policy programme related investment;
- contribution made by volunteers.

Members of our network, including students and young professionals, sometimes volunteer to help us with our activities and research.  
We regularly connect people in our networks, including our workshop alumni, with other human rights and social justice organisations, as well as with relevant opportunities in the human rights field.  
We work in this way to strengthen communities working on human rights and social justice issues, and foster cooperation and collaboration amongst them.

## Section D Achievements and performance

Summary of the main achievements of the charity during the year

In the period from 1 January 2023 to 31 December 2023, the charity:

- Built the knowledge and communication skills of **363 people** on human rights, international law and the Palestine/Israel conflict through 27 workshops and training sessions
- Deepened the understanding of approximately **400 people** on key topics related to Palestine and human rights through 2 virtual talks
- Continued to develop human rights content for our online resources, reaching **over 500,000 people** through our social media channels - doubling our following from the previous year.
- Responded to a **300% increase** in demand for our workshops, trainings and events since October 2023, working with **672 advocates** to deepen their understanding of Palestinian rights or build their existing knowledge
- Developed a hub of educational content on Gaza on our website, which generated over **19,000 new visitors** to the site.
- Makan's Director and Co-founders/Trustees took part in multiple interviews with broadcast media including the BBC, Sky News, Al Jazeera, Times Radio, The New Yorker, the Intercept and the New York Times.
- Continued to develop a community of supporters and alumni
- Continued to foster, strengthen and develop new partnerships with other key groups and organisations working in similar fields.
- Developed new workshops on disability and climate justice in connection with Palestine to include s part of our regular educational programmes.

Our other workshops helped beneficiaries improve the following:

- Understanding of the human rights framework
- Understanding of international law
- Knowledge of the history and contemporary reality of Palestinians
- Understanding of other issues including environmental justice and anti-racism
- Communication skills (public speaking/messaging)

**TESTIMONIALS:**

"Makan is doing amazing work helping people to find their voice with advocating. It's great to be given the knowledge and tools rather than attempt to sift through thousands of readings to piece things together – *Oxford University student, November 2023*

"I found it very informative, and it's a unique opportunity that I am very grateful to have. Would really recommend it for young people who want to be able to learn more about Palestine and how to defend Palestinian rights. The presenters were clearly experts." - *Workshop participant, September 2023*

""Makan's training deeply enriched my understanding of the nuances of the Palestinian struggle and gave me greater tools and resources to discuss hard questions and educate others on the history, important frameworks, and future of Palestine."" – *Workshop participant, September 2023*

"As a diversity and inclusion specialist, I thought I already knew so much. However, I learned a lot today about the intersectionality of discrimination." - *Workshop participant, June 2023*

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

During this period, our funding came from a combination of high net-worth individuals, a larger pool of regular donors giving smaller sums, and institutional donors.

Funding has enabled us to:

- Grow our educational programs
- Pay staff salaries
- Cover our rent and admin costs
- Expand our team by hiring people with the necessary skills to help us carry out our work and fulfil our objectives
- Carry out research for the production of educational content
- Fundraise for our programmes


Income from workshops:

- We ask for donations from workshop participants in order to help cover our running costs. However, there is no obligation to donate, and we make it clear in our communications that people are encouraged to attend our workshops regardless.

**Section F Other optional information**

**Section G Declaration**

The trustees declare that they have approved the trustees' report above.  
Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Muwaffak Bibi	
Position (eg Secretary, Ch)	Treasurer	
Date	27/3/2024	



# Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/  
members of

MAKAN RIGHTS

On accounts for the year  
ended

31 DECEMBER 2023

Charity no  
(if any)

1169254

Set out on pages

11 to 20

Respective  
responsibilities of  
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent  
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent  
examiner's statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

27/09/2024

Name:

CHARTERWELLS

Relevant professional  
qualification(s) or body  
(if any):

ICAEW

Address:

Suite 8, 2<sup>nd</sup> Floor, 43-45 High Road

Bushey Heath
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WD23 1EE
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Section B

Disclosure

Only complete if the examiner needs to highlight material problems.

**Give here brief details of any items that the examiner wishes to disclose.**

None

**MAKAN RIGHTS**

Charity number 1169254

From 01/01/2023 to 31/12/2023

**Statement of financial activities**

Recommended categories by activity	Note	Restricted			Total this period	Total last year
		Unrestricted funds	income funds	Endowment funds		
		£	£	£	£	£
<b>Incoming resources (Note 3)</b>						
<b>Incoming resources from generated funds</b>						
Charitable Donations	3	212,497	-	-	212,497	54,937
Income from Charitable Activities	3	16,362	-	-	16,362	14,644
Grant Funding	3	12,018	-	-	12,018	-
Incoming resources from charitable activities		-	-	-	-	-
Other incoming resources		-	-	-	-	-
<b>Total incoming resources</b>		<b>240,877</b>	<b>-</b>	<b>-</b>	<b>240,877</b>	<b>69,581</b>
<b>Resources expended (Note 4)</b>						
<b>Costs of Generating Funds</b>						
Costs of generating voluntary income		-	-	-	-	-
Fundraising trading costs	4	-	-	-	-	-
Investment management costs		-	-	-	-	-
Charitable activities	4	317,403	-	-	317,403	156,490
Governance costs	4	1,560	-	-	1,560	2,420
Other resources expended		-	-	-	-	-
<b>Total resources expended</b>		<b>318,963</b>	<b>-</b>	<b>-</b>	<b>318,963</b>	<b>158,910</b>
<b>Net incoming/(outgoing) resources before Gross transfers between funds</b>		<b>- 78,087</b>	<b>-</b>	<b>-</b>	<b>- 78,087</b>	<b>- 89,329</b>
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		<b>- 78,087</b>	<b>0</b>	<b>-</b>	<b>- 78,087</b>	<b>- 89,329</b>
<b>Other recognised gains/(losses)</b>						
Gains and losses on revaluation of fixed assets for the charity's own use		-	-	-	-	-
Gains and losses on investment assets		-	-	-	-	-
<b>Net movement in funds</b>		<b>- 78,087</b>	<b>-</b>	<b>-</b>	<b>- 78,087</b>	<b>- 89,329</b>
<b>Total funds brought forward</b>		<b>141,949</b>	<b>-</b>	<b>-</b>	<b>141,949</b>	<b>231,278</b>
<b>Total funds carried forward</b>		<b>63,862</b>	<b>-</b>	<b>-</b>	<b>63,862</b>	<b>141,949</b>

## MAKAN RIGHTS Balance sheet

	Note	Unrestricted funds £	Restricted Income funds £	Endowment funds £	Total this period £	Total last year £
<b>Fixed assets</b>						
Tangible assets (Note 8)	8	451			451	939
Investments						
<b>Total fixed assets</b>		<u>451</u>			<u>451</u>	<u>939</u>
<b>Current assets</b>						
Stock and work in progress						
Debtors (Note 9)	9	1,577			1,577	1,577
(Short term) investments						
Cash at bank and in hand		77,887			77,887	142,418
<b>Total current assets</b>		<u>79,464</u>			<u>79,464</u>	<u>143,995</u>
<b>Creditors: amounts falling due within one year</b> (Note 10)	10	16,052			16,052	2,983
<b>Net current assets/(liabilities)</b>		<u>63,412</u>			<u>63,412</u>	<u>141,012</u>
<b>Total assets less current liabilities</b>		<u>63,863</u>			<u>63,863</u>	<u>141,951</u>
<b>Creditors: amounts falling due after one year</b>						
<b>Provisions for liabilities and charges</b>						
<b>Net assets</b>		<u>63,863</u>			<u>63,863</u>	<u>141,951</u>
<b>Funds of the Charity</b>						
Unrestricted funds		63,863			63,863	141,950
<b>Restricted income funds</b>						
Endowment funds						
<b>Total funds</b>		<u>63,863</u>			<u>63,863</u>	<u>141,950</u>

For the period ending 31st December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.


**Director's responsibilities**

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed by one or two directors on behalf of all the directors

Signature	Print Name	Date of approval
	Munawwarah Bibi	27/9/2024

**MAKAN RIGHTS**  
**Notes to the accounts**

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\* Accounting Standards;
- or  Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

**1.2 Change in basis of accounting**

There is no change in basis of accounting as compared to previous year

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**1.3 Changes to previous accounts**

There is no change to previous accounts.

## MAKAN RIGHTS

### Notes to the accounts

#### Note 2 Accounting policies

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

#### INCOMING RESOURCES

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>• the charity becomes entitled to the resources;</li> <li>• the trustees are virtually certain they will receive the resources; and</li> <li>• the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.  Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.  Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

#### EXPENDITURE AND LIABILITIES

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Governance costs</b>	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
<b>Support Costs</b>	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### ASSETS

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

**MAKAN RIGHTS**  
Notes to the accounts

**Note 3 Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

		This period £	Last year £
<b>Charitable Donations</b>	<b>Analysis</b>		
	Donations - Restricted	-	
	Donations - Unrestricted	212,497	54,937
<b>Total</b>		<b>212,497</b>	<b>54,937</b>
<b>Income from Charitable Activities</b>	Workshops - Unrestricted		
	Fundraising campaign	16,362	14,644
	<b>Total</b>	<b>16,362</b>	<b>14,644</b>
<b>Grant Funding</b>	Gift Aid Refund - Restricted	-	-
	Gift Aid Refund - Unrestricted	12,018	-
		-	-
		-	-
	<b>Total</b>	<b>12,018</b>	<b>-</b>
<b>Incoming resources from charitable activities</b>	Miscellaneous Income	-	-
		-	-
		-	-
		-	-
	<b>Total</b>	<b>-</b>	<b>-</b>

**MAKAN RIGHTS**  
Notes to the accounts

**Note 4 Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

Analysis	This period £	Last year £
<b>Costs of generating voluntary income</b>	-	-
	-	-
	-	-
	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<b>Fundraising trading costs</b>	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<b>Investment management costs</b>	-	-
	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<b>Charitable activities</b>		
Travel	7,034	3,815
Workshop catering	7,193	-
Staff salary	243,367	110,174
Employer NI	17,821	10,630
Printing & stationery	735	-
Design and marketing	8,511	5,700
Rent	298	6,121
IT software and consumables	4,151	3,070
Research cost	22,587	14,070
Other expenses	176	54
Sundry expense	1,105	146
Bank charges	416	248
Employer pension	935	619
Staff welfare	1,502	423
Subscription	-	72
Utilities	275	77
Insurance	796	648
Depreciation	1,051	1,752
Rates	-	1,130
Recruitment	-	-
<b>Total</b>	<b>317,403</b>	<b>156,490</b>
<b>Governance costs</b>		
Audit & Accountancy Fees - Unre	1,560	820
Legal		1,600
<b>Total</b>	<b>1,560</b>	<b>2,420</b>

**MAKAN RIGHTS**  
Notes to the accounts

**Note 5 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	-	-	-	-

**Note 6 Details of certain items of expenditure**

**6.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This period	Last year
0	0
None	None
£ None	£ None

**6.2 Fees for examination or audit of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This period £	Last year £
1560	820

**MAKAN RIGHTS**  
Notes to the accounts

**Note 7**                    **Paid employees**  
*Please complete this note if the charity has any employees.*

**7.1 Staff Costs**

	This period £	Last year £
Gross wages, salaries and benefits in kind	243,367.42	110,174.00
Employer's National Insurance costs	17,820.92	10,630.00
Pension costs	935.27	619.00
<b>Total staff costs</b>	<b>262,124</b>	<b>121,423</b>

**7.2 Average number of full-time equivalent employees in the year**

	This year Number	Last year Number
The parts of the charity in which the employees work	-	-
	8	8
	-	-
<b>Total</b>	<b>8</b>	<b>8</b>

**MAKAN RIGHTS**  
Notes to the accounts

**Note 8 Tangible fixed assets**  
*Please complete this note if the charity has any tangible fixed assets*

**8.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	9,598	-	9,598
Additions	-	-	-	564	-	564
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
<b>Balance carried forward</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>10,161</b>	<b>-</b>	<b>10,161</b>

**8.1 Accumulated depreciation and impairment provisions**

	Basis	SLB				
	Rate	20%				
Balance brought forward	-	-	-	8,659	-	8,659
Depreciation charge for year	-	-	-	1,051	-	1,051
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
<b>Balance carried forward</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,710</b>	<b>-</b>	<b>9,710</b>

**8.2 Net book value**

Brought forward	-	-	-	939	-	939
Carried forward	-	-	-	451	-	451

**MAKAN RIGHTS**  
Notes to the accounts

**Note 9 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

**Analysis of debtors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This period £	Last year £	This period £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	1,577.0	1,577.0	-	-
Prepayments and accrued income	-	-	-	-
<b>Total</b>	<b>1,577.0</b>	<b>1,577.0</b>	-	-

**Note 10 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

**10.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This period £	Last year £	This period £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	16,052	2,983	-	-
Deferred income 'Restricted Reserves'	-	-	-	-
<b>Total</b>	<b>16,052</b>	<b>2,983</b>	-	-

**MAKAN RIGHTS**

England & Wales - Charity number 1169254

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# Accounts

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**Charity Number: 1169254**

**Makan Rights**  
**Unaudited Financial Statements**  
**For the Period 1st June 2022 to 30th December 2022**

1 Gough Square  
Ladywell  
London  
EC4A 3DE

**Makan Rights**

**Contents of the Financial Statements**  
**For the Period 1st June 2022 to 30th December 2022**

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Trustee's Annual Report for the period	1
Independent examiner's report on the accounts	8
Statement of financial activities	11
Balance sheet	12
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Trustees' Annual Report for the period							
Period start date		Period end date					
<b>From</b>	1	July	2022	<b>To</b>	31	December	2022

**Section A Reference and administration details**

<b>Charity name</b>	Makan Rights
<b>Other names charity is known by</b>	Makan
<b>Registered charity number (if any)</b>	1169254
<b>Charity's principal address</b>	1 Gough Square, Ladywell, London, United Kingdom
<b>Postcode</b>	EC4A 3DE

**Names of the charity trustees who manage the charity**

Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1 Marina Galanti (Chair)			
2 Muwaffak Bibi (Treasurer)			
3 Dr Tareq Baconi			
4 Daniel Machover		Joined 28 Feb 2022	
5 Dr Mezna Qato		Joined 17 July 2022	
6			
7			
8			
9			
10			
11			
12			
13			
14			
15			
16			
17			
18			
19			
20			

**Names of the trustees for the charity, if any, (for example, any custodian trustees)**

Name	Dates acted if not for whole year

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

## Section B Structure, governance and management

### Description of the charity's trusts

Type of governing document  
(eg. trust deed, constitution)

Constitution

How the charity is constituted  
(eg. trust, association, company)

Company

Trustee selection methods  
(eg. appointed by, elected by)

Recommended by Directors after consultation with staff, elected by Board of Trustees

### Additional governance issues (Optional information)

You may choose to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Current organisational structure:

**Trustees:** Marina Galanti, Muwaffak Bibi, Dr Tareq Baconi, Daniel Machover, Dr Mezna Qato

**Co-Directors:** Tamara Ben-Halim and Aimee Shalan

**Payroll staff:**

Salwa Abu-Wardeh, Education & Finance Manager (left May 2022) Hussein Khalidi, Programme Manager (left Sep 2022)

Sarona Bedwan, previously Outreach Officer, now Programme & Outreach Manager  
Aatikah Rashid, Communications Manager

Benjamin Tagoe, Finance & Operations Manager (since May 2022) Sara Khan, Programme & Impact Officer (since June 2022)

Hadeel Himmo, Programme & Communications Officer (since Oct 2022) Caroline Echwald, Communications Intern (since June 2022)

**Part-time Contractors:** Mehdi Beyad, Researcher Pascale Péan, Researcher

Policies & Procedures relating to Trustees: Code of Governance policy introduced in 2020

## Section C Objectives and activities

Summary of the objects of the charity set out in its governing document

The objects of the Charity are:

- To advance the education of the public in the subject of human rights including international law and human rights in the Middle East, with a focus on Palestine
- For the public benefit to promote the education of people [pupils, university students, and professionals] in the UK and internationally on the subject of human rights in the Middle East, with a focus on Palestine, in such ways as the charity trustees think fit, including by: providing workshops on the subject, providing seminars and talks at educational institutions and beyond, and providing briefings to interested or concerned parties/individuals
- To advance the education of the public in general on the subject of human rights in the Middle East, with a focus on Palestine, including through media – articles, interviews, op-eds, talks, lectures, briefings, factsheets, and participant workshops
- To raise awareness among the general public in the UK and internationally of human rights issues, particularly with regard to the subject of Palestine.
- To promote equality and diversity by the elimination of discrimination on the grounds of age, sex or sexual orientation, particularly on the subject of Palestine.
- To strengthen communities working on human rights issues focused on Palestine in the UK and abroad, build cohesion among them, and foster cooperation and collaboration
- To engage in community building activities

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

**Education and human rights:**

**1. Workshops and training**

Between July 2021 and June 2022:

- **We ran 11 workshops** which focused on Palestinian human rights, the history of the Palestine/Israel conflict, understanding the language of international law and human rights law, and communications skill-building. Through these workshops, we built the knowledge and capacities of **177 human rights advocates and university students across Britain, North America and Europe**
- **We ran 3 trainings** tailored to the needs of individuals and organisations working on human rights in the Middle East, **building the capacities of a further 45 people**, including established human rights advocates, legal scholars, organisations working in human rights / humanitarian issues, members of trade unions, and university students. Through these educational programmes, we have advanced and promoted the education of people in Britain on the subject of human rights in the Middle East while promoting inclusivity and diversity. We have also strengthened communities and organisations working on human rights issues focused on Palestine/Israel in the UK by providing them with knowledge and tools on the subject.

**2. Virtual talks**

We continued our evening talk series and held **6 virtual talks** in this period, which **915 people in Britain & around the world registered to attend**. These talks featured academics and experts who discussed issues relating to human rights, social justice and international law, with a focus on the Middle East and Palestine/Israel, whilst also broadening the focus to look at other relevant human rights issues. These talks are a key part of our educational and community-building efforts as they bring together members of our network and the public who engage in open dialogue on critical issues surrounding Palestine/Israel and human rights more broadly.

Through these talks, we have expanded our reach, advancing the education of the public on the subject of human rights in the Middle East and beyond.

**3. Outreach and collaboration**

During this period, we continued to build connections with other local and international groups & organisations working on human rights. We furthered our community building efforts through regular communication with our network, and participated in several panel discussions with other human rights groups / on university campuses both in person and online, as well as organising briefings & roundtables on key issues concerning Palestinian human rights with other partner organisations.

In this way, we have strengthened ties with other groups and organisations working on education and human rights, while raising awareness of human rights issues focused on the subject of Palestine/Israel.

**4. Online resource and tools**

During this period, we continued to develop our online resources, which contains extensive fact-checked and referenced educational content around human rights in the Middle East, with a focus on Palestine. This content is available to the public via our social media accounts and our website, and also features content, videos and links from other organisations in the field – ensuring that our website acts as a hub of information on Palestine/Israel as well as a portal into the important work of other relevant organisations.

Through our online resources, we have worked to promote the education of the public in the subject of human rights in the Middle East, and helped to foster collaboration with different organisations in the field.

**Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grant-making;
- policy programme related investment;
- contribution made by volunteers.

Members of our network, including students and young professionals, sometimes volunteer to help us with our activities and research.

We regularly connect people in our networks, including our workshop alumni, with other human rights organisations and with one another, as well as with relevant opportunities in the human rights field.

This demonstrates that we are strengthening communities working on human rights issues, and fostering cooperation and collaboration amongst them.

## Section D Achievements and performance

**Summary of the main achievements of the charity during the year**

In the period to 30<sup>th</sup> June 2022, the charity:

- Built the knowledge and communication skills of 177 people on human rights, international law and the Palestine/Israel conflict through 11 workshops and training sessions
- Deepened the understanding of approximately 915 people on key topics related to Palestine and human rights through 6 virtual talks
- Continued to develop human rights content for our online resources
- Finalised the production of the first module in an online course series and placed it on a learning portal online (the module was launched later on in the year)
- Grew its Programmes team
- Strengthened its operations and internal processes through the hiring of an Operations & Finance Manager
- Continued to develop a community of supporters and alumni
- Continued to foster and strengthen partnerships with other key groups and organisations working in similar fields

Our different workshops helped beneficiaries improve the following:

- Understanding of the human rights framework
- Understanding of international law
- Knowledge of the history and contemporary reality of the Palestine/Israel conflict
- Understanding of other issues including environmental justice and anti-racism
- Communication skills (public speaking/messaging)
- Media skills

### **TESTIMONIALS:**

"Makan plays a crucial role in education and resourcing, imparting both historic and contemporary knowledge about Palestine. Makan's work is scholarly and strategic; participants of their event and training workshops thus emerge more informed and more confident" – *Workshop speaker, journalist & author, February 2022*

"Inspiring and informative session. I learned a huge amount in just 90 minutes. It built on previous information, challenged some preconceptions and opened my eyes to new information. Excellent!" – *Workshop participant, March 2022*

"Absolutely loved it. Very thoughtful and very well presented. Excellent speaker and excellent

## Section E Financial review

**Brief statement of the charity's policy on reserves**

The funding Makan has received has been almost exclusively unrestricted in this period. Funds are used to meet our charitable objectives, run our programmes (workshops, virtual talks, social events), compensate staff, pay rent and utilities, and cover legal and administrative costs.

**Details of any funds materially in deficit**

**Further financial review details (Optional information)**

**Brief statement of the charity's policy on reserves**

The funding Makan has received has been unrestricted in this period. Funds are used to meet our charitable objectives, run our programmes (workshops, virtual talks, social events), compensate staff, pay rent and utilities, and cover legal and administrative costs.

**Details of any funds materially in deficit**

**Further financial review details (Optional information)**

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

During this period, our funding came from a combination of high net-worth individuals, a larger pool of regular donors giving smaller sums, and institutional donors.

Funding has enabled us to:

- Grow our educational programs
- Pay staff salaries
- Cover our rent and admin costs
- Expand our team by hiring people with the necessary skills to help us carry out our work and fulfil our objectives
- Carry out research for the production of educational content
- Fundraise for our programmes

Income from workshops:

- We ask for a suggested donation of £10 to £20 from workshop participants in order to help cover our running costs. However, there is no obligation to donate, and we make it clear in our communications that people are welcome to attend our workshops regardless
- Organisations are encouraged to contribute towards tailored trainings according to a sliding scale based on their size and scope.

## Section F

## Other optional information

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## Section G

## Declaration

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)



Full name(s)

Muwaffak Bibi


Position (eg Secretary, Chair, Treasurer etc)

Treasurer



Date

27/9/2023



# Independent examiner's report on the accounts

## Section A Independent Examiner's Report

Report to the trustees/  
members of

MAKAN RIGHTS

On accounts for the year  
ended

31 DECEMBER 2022

Charity no  
(if any)

1169254

Set out on pages

11 to 20

**Respective  
responsibilities of  
trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent  
examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent  
examiner's statement**

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

07/10/2023

Name:

CHARTERWELLS

Relevant professional  
qualification(s) or body  
(if any):

ICAEW

Address:

Suite 8, 2<sup>nd</sup> Floor, 43-45 High Road

Bushey Heath
WD23 1EE

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material problems.

**Give here brief details of any items that the examiner wishes to disclose.**

None

**MAKAN RIGHTS**

Charity number 1169254

From 01/07/2022 to 31/12/2022

**Statement of financial activities**

Recommended categories by activity	Note	Restricted			Total this period £	Total last year £
		Unrestricted funds £	Income funds £	Endowment funds £		
<b>Incoming resources (Note 3)</b>						
<b>Incoming resources from generated funds</b>						
Charitable Donations	3	54,937	-	-	54,937	359,074
Income from Charitable Activities	3	14,644	-	-	14,644	9,589
Grant Funding	3	-	-	-	-	-
Incoming resources from charitable activities		-	-	-	-	-
Other incoming resources		-	-	-	-	-
<b>Total incoming resources</b>		<b>69,581</b>	<b>-</b>	<b>-</b>	<b>69,581</b>	<b>368,663</b>
<b>Resources expended (Note 4)</b>						
<b>Costs of Generating Funds</b>						
Costs of generating voluntary income		-	-	-	-	-
Fundraising trading costs	4	-	-	-	-	-
Investment management costs		-	-	-	-	-
Charitable activities	4	156,490	-	-	156,490	252,077
Governance costs	4	2,420	-	-	2,420	3,771
Other resources expended		-	-	-	-	-
<b>Total resources expended</b>		<b>158,910</b>	<b>-</b>	<b>-</b>	<b>158,910</b>	<b>255,848</b>
<b>Net incoming/(outgoing) resources before Gross transfers between funds</b>		<b>- 89,329</b>	<b>0</b>	<b>-</b>	<b>- 89,329</b>	<b>112,815</b>
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		<b>- 89,329</b>	<b>0</b>	<b>-</b>	<b>- 89,329</b>	<b>112,815</b>
<b>Other recognised gains/(losses)</b>						
Gains and losses on revaluation of fixed assets for the charity's own use		-	-	-	-	-
Gains and losses on investment assets		-	-	-	-	-
<b>Net movement in funds</b>		<b>- 89,329</b>	<b>-</b>	<b>-</b>	<b>- 89,329</b>	<b>112,815</b>
<b>Total funds brought forward</b>		<b>231,278</b>	<b>-</b>	<b>-</b>	<b>231,278</b>	<b>118,463</b>
<b>Total funds carried forward</b>		<b>141,949</b>	<b>-</b>	<b>-</b>	<b>141,949</b>	<b>231,278</b>

## MAKAN RIGHTS Balance sheet

	Note	Unrestricted funds £	Restricted Income funds £	Endowment funds £	Total this period £	Total last year £
<b>Fixed assets</b>						
Tangible assets (Note 8)	8	939	-	-	939	2,690
Investments		-	-	-	-	-
<b>Total fixed assets</b>		<b>939</b>	<b>-</b>	<b>-</b>	<b>939</b>	<b>2,690</b>
<b>Current assets</b>						
Stock and work in progress		-	-	-	-	-
Debtors (Note 9)	9	1,577	-	-	1,577	1,577
(Short term) investments		-	-	-	-	-
Cash at bank and in hand		142,418	-	-	142,418	233,442
<b>Total current assets</b>		<b>143,995</b>	<b>-</b>	<b>-</b>	<b>143,995</b>	<b>235,019</b>
<b>Creditors: amounts falling due within one year</b> (Note 10)	10	2,983	-	-	2,983	8,431
<b>Net current assets/(liabilities)</b>		<b>141,012</b>	<b>-</b>	<b>-</b>	<b>141,012</b>	<b>228,588</b>
<b>Total assets less current liabilities</b>		<b>141,951</b>	<b>-</b>	<b>-</b>	<b>141,951</b>	<b>231,278</b>
<b>Creditors: amounts falling due after one year</b>		-	-	-	-	-
<b>Provisions for liabilities and charges</b>		-	-	-	-	-
<b>Not assets</b>		<b>141,951</b>	<b>-</b>	<b>-</b>	<b>141,951</b>	<b>231,278</b>
<b>Funds of the Charity</b>						
Unrestricted funds		141,951	-	-	141,951	231,278
Restricted income funds		-	-	-	-	-
Endowment funds		-	-	-	-	-
<b>Total funds</b>		<b>141,951</b>	<b>-</b>	<b>-</b>	<b>141,951</b>	<b>231,278</b>

For the period ending 31st December 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.


**Director's responsibilities**

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed by one or two directors on behalf of all the directors

Signature	Print Name	Date of approval
	Hussain Binti	27/12/23

**MAKAN RIGHTS**  
**Notes to the accounts**

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\* Accounting Standards;
- or  Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

**1.2 Change in basis of accounting**

There is no change in basis of accounting as compared to previous year

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**1.3 Changes to previous accounts**

There is no change to previous accounts.

## MAKAN RIGHTS

### Notes to the accounts

#### Note 2 Accounting policies

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

#### INCOMING RESOURCES

<b>Recognition of incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>• the charity becomes entitled to the resources;</li> <li>• the trustees are virtually certain they will receive the resources; and</li> <li>• the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.  Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.  Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

#### EXPENDITURE AND LIABILITIES

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Governance costs</b>	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
<b>Support Costs</b>	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### ASSETS

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

**MAKAN RIGHTS**  
**Notes to the accounts**

**Note 3 Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

		Analysis	This period £	Last year £
<b>Charitable Donations</b>		Donations - Restricted	-	-
		Donations - Unrestricted	54,937	359,074
		<b>Total</b>	<b>54,937</b>	<b>359,074</b>
<b>Income from Charitable Activities</b>		Workshops - Unrestricted		
		Fundraising campaign	14,644	9,589
		<b>Total</b>	<b>14,644</b>	<b>9,589</b>
<b>Grant Funding</b>		Gift Aid Refund	-	-
			-	-
			-	-
			-	-
			-	-
		<b>Total</b>	<b>-</b>	<b>-</b>
<b>Incoming resources from charitable activities</b>		Miscellaneous Income	-	-
			-	-
			-	-
			-	-
			-	-
		<b>Total</b>	<b>-</b>	<b>-</b>

**MAKAN RIGHTS**  
Notes to the accounts

**Note 4 Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

Analysis	This period £	Last year £
<b>Costs of generating voluntary income</b>	-	-
	-	-
	-	-
	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<b>Fundraising trading costs</b>	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<b>Investment management costs</b>	-	-
	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<b>Charitable activities</b>		
Travel	3,815	1,501
Workshop catering	-	300
Staff salary	110,174	157,723
Employer NI	10,630	9,636
Printing & stationery	-	-
Design and marketing	5,700	9,289
Rent	6,121	11,650
IT software and consumables	3,070	6,452
Research cost	14,070	28,375
Other expenses	54	2,141
Sundry expense	146	2,585
Bank charges	248	-
Employer pension	619	743
Staff welfare	423	12,494
Subscription	72	216
Utilities	77	188
Insurance	648	366
Depreciation	1,752	1,920
Rates	-	1,130
Recruitment	-	5,940
<b>Total</b>	<b>156,490</b>	<b>252,077</b>
<b>Governance costs</b>		
Audit & Accountancy Fees - Unre	820	1,560
Legal	1,600	2,211
<b>Total</b>	<b>2,420</b>	<b>3,771</b>

**MAKAN RIGHTS**  
Notes to the accounts

**Note 5 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	-	-	-	-

**Note 6 Details of certain items of expenditure****6.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

	This period	Last year
Number of trustees who were paid expenses	0	0
Nature of the expenses	None	None
Total amount paid	£ None	£ None

**6.2 Fees for examination or audit of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

	This period £	Last year £
Independent examiner's or auditors' fees for reporting on the accounts	820	1560
Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor		

**MAKAN RIGHTS**  
Notes to the accounts

**Note 7**                      **Paid employees**  
*Please complete this note if the charity has any employees.*

**7.1 Staff Costs**

	This period £	Last year £
Gross wages, salaries and benefits in kind	110,174	157,723
Employer's National Insurance costs	10,630	9,636
Pension costs	619	743
<b>Total staff costs</b>	<b>121,423</b>	<b>168,102</b>

**7.2 Average number of full-time equivalent employees in the year**

	This year Number	Last year Number
The parts of the charity in which the employees work	8	6
	-	-
	-	-
<b>Total</b>	<b>8</b>	<b>6</b>

**MAKAN RIGHTS**  
Notes to the accounts

**Note 8 Tangible fixed assets**  
*Please complete this note if the charity has any tangible fixed assets*

**8.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	9,598	-	9,598
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
Balance carried forward	-	-	-	<b>9,598</b>	-	<b>9,598</b>

**8.1 Accumulated depreciation and impairment provisions**

	Basis Rate	SLB 20%			
Balance brought forward	-	-	-	6,907	6,907
Depreciation charge for year	-	-	-	1,752	1,752
Impairment provisions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers*	-	-	-	-	-
Balance carried forward	-	-	-	<b>8,659</b>	<b>8,659</b>

**8.2 Net book value**

Brought forward	-	-	-	2,691	2,691
Carried forward	-	-	-	<b>939</b>	<b>939</b>

## MAKAN RIGHTS

### Notes to the accounts

#### Note 9 Debtors and prepayments

*Please complete this note if the charity has any debtors or prepayments.*

##### Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This period £	Last year £	This period £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	1,577.0	1,577.0	-	-
Prepayments and accrued income	-	-	-	-
<b>Total</b>	<b>1,577.0</b>	<b>1,577.0</b>	<b>-</b>	<b>-</b>

#### Note 10 Creditors and accruals

*Please complete this note if the charity has any creditors or accruals.*

##### 10.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This period £	Last year £	This period £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	2,983	6,431	-	-
Deferred income 'Restricted Reserves'	-	-	-	-
<b>Total</b>	<b>2,983</b>	<b>6,431</b>	<b>-</b>	<b>-</b>

**MAKAN RIGHTS**

England & Wales - Charity number 1169254

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# Accounts

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**Charity Number: 1169254**

**Makan Rights**  
**Unaudited Financial Statements**  
**For the Period 1st July 2021 to 30th June 2022**

Grand Union Studios  
332 Ladbroke Grove  
London  
W10 5AD

**Makan Rights**

**Contents of the Financial Statements**  
**For the Period 1st July 2021 to 30th June 2022**

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Trustee's Annual Report for the period	1
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# Trustees' Annual Report for the period

Period start date		Period end date	
From	1 July 2021	To	30 June 2022

## Section A Reference and administration details

Charity name: Makan Rights

Other names charity is known by: Makan

Registered charity number (if any): 1169254

Charity's principal address: Grand Union Studios  
332 Ladbroke Grove  
London  
Postcode: W10 5AD

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Marina Galanti (Chair)			
2	Muwaffak Bibi (Treasurer)			
3	Dr Tareq Baconi			
4	Daniel Machover		Joined 28 Feb 2022	
5	Dr Mezna Qato		Joined 17 July 2022	
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

--

**Section B Structure, governance and management**

**Description of the charity's trusts**

Type of governing document	Constitution
How the charity is constituted	Company
Trustee selection methods	Recommended by Directors after consultation with staff, elected by Board of Trustees

**Additional governance issues (Optional Information)**

<p>You may choose to include additional information, where relevant, about:</p> <ul style="list-style-type: none"> <li>• policies and procedures adopted for the induction and training of trustees;</li> <li>• the charity's organisational structure and any wider network with which the charity works;</li> <li>• relationship with any related parties;</li> <li>• trustees' consideration of major risks and the system and procedures to manage them.</li> </ul>	<p><b>Current organisational structure:</b></p> <p><b>Trustees:</b> Marina Galanti, Muwaffak Bibi, Dr Tareq Baconi, Daniel Machover, Dr Mezna Qato</p> <p><b>Co-Directors:</b> Tamara Ben-Halim and Aimee Shalan</p> <p><b>Payroll staff:</b>            Salwa Abu-Wardeh, Education &amp; Finance Manager (left May 2022)            Hussein Khalidi, Programme Manager (left Sep 2022)            Sarena Bedwan, previously Outreach Officer, now Programme &amp; Outreach Manager            Aatikah Rashid, Communications Manager            Benjamin Tagoe, Finance &amp; Operations Manager (since May 2022)            Sara Khan, Programme &amp; Impact Officer (since June 2022)            Hadeel Himmo, Programme &amp; Communications Officer (since Oct 2022)            Caroline Echwald, Communications Intern (since June 2022)</p> <p><b>Part-time Contractors:</b>            Mehdi Beyad, Researcher            Pascale Péan, Researcher</p> <p>Policies &amp; Procedures relating to Trustees:            Code of Governance policy introduced in 2020</p>
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**Section C Objectives and activities**

**Summary of the objects of the charity set out in its governing document**

**The objects of the Charity are:**

- To advance the education of the public in the subject of human rights including international law and human rights in the Middle East, with a focus on Palestine
- For the public benefit to promote the education of people [pupils, university students, and professionals] in the UK and internationally on the subject of human rights in the Middle East, with a focus on Palestine, in such ways as the charity trustees think fit, including by: providing workshops on the subject, providing seminars and talks at educational institutions and beyond, and providing briefings to interested or concerned parties/individuals
- To advance the education of the public in general on the subject of human rights in the Middle East, with a focus on Palestine, including through media – articles, interviews, op-eds, talks, lectures, briefings, factsheets, and participant workshops
- To raise awareness among the general public in the UK and internationally of human rights issues, particularly with regard to the subject of Palestine.
- To promote equality and diversity by the elimination of discrimination on the grounds of age, sex or sexual orientation, particularly on the subject of Palestine.
- To strengthen communities working on human rights issues focused on Palestine in the UK and abroad, build cohesion among them, and foster cooperation and collaboration
- To engage in community building activities

**Summary of the main activities undertaken for the public benefit in relation to these objects (Include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

**Education and human rights:**

**1. Workshops and training**

Between July 2021 and June 2022:

- **We ran 11 workshops** which focused on Palestinian human rights, the history of the Palestine/Israel conflict, understanding the language of international law and human rights law, and communications skill-building. Through these workshops, we built the knowledge and capacities of **177 human rights advocates and university students across Britain, North America and Europe**
- **We ran 3 trainings** tailored to the needs of individuals and organisations working on human rights in the Middle East, **building the capacities of a further 45 people**, including established human rights advocates, legal scholars, organisations working in human rights / humanitarian issues, members of trade unions, and university students.

Through these educational programmes, we have advanced and promoted the education of people in Britain on the subject of human rights in the Middle East while promoting inclusivity and diversity. We have also strengthened communities and organisations working on

human rights issues focused on Palestine/Israel in the UK by providing them with knowledge and tools on the subject.

## **2. Virtual talks**

We continued our evening talk series and held **6 virtual talks** in this period, which **915 people in Britain & around the world registered to attend**. These talks featured academics and experts who discussed issues relating to human rights, social justice and international law, with a focus on the Middle East and Palestine/Israel, whilst also broadening the focus to look at other relevant human rights issues. These talks are a key part of our educational and community-building efforts as they bring together members of our network and the public who engage in open dialogue on critical issues surrounding Palestine/Israel and human rights more broadly.

Through these talks, we have expanded our reach, advancing the education of the public on the subject of human rights in the Middle East and beyond.

## **3. Outreach and collaboration**

During this period, we continued to build connections with other local and international groups & organisations working on human rights. We furthered our community building efforts through regular communication with our network, and participated in several panel discussions with other human rights groups / on university campuses both in person and online, as well as organising briefings & roundtables on key issues concerning Palestinian human rights with other partner organisations.

In this way, we have strengthened ties with other groups and organisations working on education and human rights, while raising awareness of human rights issues focused on the subject of Palestine/Israel.

## **4. Online resource and tools**

During this period, we continued to develop our online resources, which contains extensive fact-checked and referenced educational content around human rights in the Middle East, with a focus on Palestine. This content is available to the public via our social media accounts and our website, and also features content, videos and links from other organisations in the field – ensuring that our website acts as a hub of information on Palestine/Israel as well as a portal into the important work of other relevant organisations.

Through our online resources, we have worked to promote the education of the public in the subject of human rights in the Middle East, and helped to foster collaboration with different organisations in the field.

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We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

### **Additional details of objectives and activities (Optional information)**

You may choose to include further statements, where relevant, about:

- policy on grant-making;
- policy programme related investment;
- contribution made by volunteers.

Members of our network, including students and young professionals, sometimes volunteer to help us with our activities and research.

We regularly connect people in our networks, including our workshop alumni, with other human rights organisations and with one another, as well as with relevant opportunities in the human rights field.

This demonstrates that we are strengthening communities working on human rights issues, and fostering cooperation and collaboration amongst them.

## Section D

## Achievements and performance

## Section D

## Achievements and performance

### Summary of the main achievements of the charity during the year

In the period to 30<sup>th</sup> June 2022, the charity:

- Built the knowledge and communication skills of 177 people on human rights, international law and the Palestine/Israel conflict through 11 workshops and training sessions
- Deepened the understanding of approximately 915 people on key topics related to Palestine and human rights through 6 virtual talks
- Continued to develop human rights content for our online resources
- Finalised the production of the first module in an online course series and placed it on a learning portal online (the module was launched later on in the year)
- Grew its Programmes team
- Strengthened its operations and internal processes through the hiring of an Operations & Finance Manager
- Continued to develop a community of supporters and alumni
- Continued to foster and strengthen partnerships with other key groups and organisations working in similar fields

Our different workshops helped beneficiaries improve the following:

- Understanding of the human rights framework
- Understanding of international law
- Knowledge of the history and contemporary reality of the Palestine/Israel conflict
- Understanding of other issues including environmental justice and anti-racism
- Communication skills (public speaking/messaging)
- Media skills

### TESTIMONIALS:

"Makan plays a crucial role in education and resourcing, imparting both historic and contemporary knowledge about Palestine. Makan's work is scholarly and strategic; participants of their event and training workshops thus emerge more informed and more confident" – *Workshop speaker, journalist & author, February 2022*

"Inspiring and informative session. I learned a huge amount in just 90 minutes. It built on previous information, challenged some preconceptions and opened my eyes to new information. Excellent!" – *Workshop participant, March 2022*

"Absolutely loved it. Very thoughtful and very well presented. Excellent speaker and excellent facilitators." – *Workshop participant, April 2022*

## Section E

## Financial review

### Brief statement of the charity's policy on reserves

The funding Makan has received has been almost exclusively unrestricted in this period. Funds are used to meet our charitable objectives, run our programmes (workshops, virtual talks, social events), compensate staff, pay rent and utilities, and cover legal and administrative costs.

Details of any funds materially in deficit

**Further financial review details (Optional Information)**

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

During this period, our funding came from a combination of high net-worth individuals, a larger pool of regular donors giving smaller sums, and institutional donors.

Funding has enabled us to:

- Grow our educational programs
- Pay staff salaries
- Cover our rent and admin costs
- Expand our team by hiring people with the necessary skills to help us carry out our work and fulfil our objectives
- Carry out research for the production of educational content
- Fundraise for our programmes

Income from workshops:

- We ask for a suggested donation of £15 to £20 from workshop participants in order to help cover our running costs. However, there is no obligation to donate, and we make it clear in our communications that people are encouraged to attend our workshops regardless.

**Section F**


**Other optional information**

**Section G**

**Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Muwaffak Bibi	
Position (eg Secretary, Chair, etc)	Treasurer	
Date	21 March 2023	



# Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees/  
members of

MAKAN RIGHTS

On accounts for the year  
ended

30 JUNE 2022

Charity no  
(if any)

1169254

Set out on pages

11 to 20

Respective  
responsibilities of  
trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

Basis of independent  
examiner's statement

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent  
examiner's statement

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

27/03/2023

Name:

CHARTERWELLS

Relevant professional  
qualification(s) or body  
(if any):

ICAEW

Address:

THE GEORGIAN HOUSE, PARK LANE,

189 STANMORE HILL, STANMORE

HA7 3HD

Section B

Disclosure

Only complete if the examiner needs to highlight material problems.

**Give here brief details of any items that the examiner wishes to disclose.**

None

**MAKAN RIGHTS**

Charity number 1169254

From 01/07/2021 to 30/06/2022

**Statement of financial activities**

Recommended categories by activity	Note	Restricted			Total this year £	Total last year £
		Unrestricted funds £	Income funds £	Endowment funds £		
<b>Incoming resources (Note 3)</b>						
<b>Incoming resources from generated funds</b>						
Charitable Donations	3	359,074	-	-	359,074	212,755
Income from Charitable Activities	3	9,589	-	-	9,589	13,574
Grant Funding	3	-	-	-	-	16,250
Incoming resources from charitable activities		-	-	-	-	-
Other incoming resources		-	-	-	-	-
<b>Total incoming resources</b>		<b>368,663</b>	<b>-</b>	<b>-</b>	<b>368,663</b>	<b>242,679</b>
<b>Resources expended (Note 4)</b>						
<b>Costs of Generating Funds</b>						
Costs of generating voluntary income		-	-	-	-	-
Fundraising trading costs	4	-	-	-	-	-
Investment management costs		-	-	-	-	-
Charitable activities	4	251,936	-	-	251,936	193,720
Governance costs	4	3,771	-	-	3,771	3,364
Other resources expended		-	-	-	-	-
<b>Total resources expended</b>		<b>255,707</b>	<b>-</b>	<b>-</b>	<b>255,707</b>	<b>197,084</b>
<b>Net incoming/(outgoing) resources before Gross transfers between funds</b>		<b>112,956</b>	<b>0</b>	<b>-</b>	<b>112,956</b>	<b>45,495</b>
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		<b>112,956</b>	<b>0</b>	<b>-</b>	<b>112,956</b>	<b>45,495</b>
<b>Other recognised gains/(losses)</b>						
Gains and losses on revaluation of fixed assets for the charity's own use		-	-	-	-	-
Gains and losses on investment assets		-	-	-	-	-
<b>Net movement in funds</b>		<b>112,956</b>	<b>-</b>	<b>-</b>	<b>112,956</b>	<b>45,495</b>
<b>Total funds brought forward</b>		<b>118,463</b>	<b>-</b>	<b>-</b>	<b>118,463</b>	<b>72,968</b>
<b>Total funds carried forward</b>		<b>231,419</b>	<b>-</b>	<b>-</b>	<b>231,419</b>	<b>118,463</b>

## MAKAN RIGHTS Balance sheet

	Note	Unrestricted funds £	Restricted income funds £	Endowment funds £	Total this year £	Total last year £
<b>Fixed assets</b>						
Tangible assets (Note 8)	8	2,690	-	-	2,690	6,530
		-	-	-	-	-
Investments		-	-	-	-	-
<b>Total fixed assets</b>		<u>2,690</u>	<u>-</u>	<u>-</u>	<u>2,690</u>	<u>6,530</u>
<b>Current assets</b>						
Stock and work in progress		-	-	-	-	-
Debtors (Note 9)	9	1,577	-	-	1,577	1,577
(Short term) investments		-	-	-	-	-
Cash at bank and in hand		233,442	-	-	233,442	86,211
<b>Total current assets</b>		<u>235,019</u>	<u>-</u>	<u>-</u>	<u>235,019</u>	<u>87,788</u>
<b>Creditors: amounts falling due within one year (Note 10)</b>						
	10	6,431	-	-	6,431	21,350
<b>Net current assets/(liabilities)</b>		<u>228,588</u>	<u>-</u>	<u>-</u>	<u>228,588</u>	<u>66,438</u>
<b>Total assets less current liabilities</b>		<u>231,278</u>	<u>-</u>	<u>-</u>	<u>231,278</u>	<u>72,968</u>
<b>Creditors: amounts falling due after one year</b>						
Provisions for liabilities and charges		-	-	-	-	-
<b>Net assets</b>		<u>231,278</u>	<u>-</u>	<u>-</u>	<u>231,278</u>	<u>72,968</u>
<b>Funds of the Charity</b>						
Unrestricted funds		231,278	-	-	231,278	72,968
Restricted income funds		-	-	-	-	-
Endowment funds		-	-	-	-	-
<b>Total funds</b>		<u>231,278</u>	<u>-</u>	<u>-</u>	<u>231,278</u>	<u>72,968</u>

For the period ending 30th June 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.


#### Director's responsibilities

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed by one or two directors on behalf of all the directors

Signature	Print Name	Date of approval
	Muwaffak Bibi	Mar 27, 2023

**MAKAN RIGHTS**  
**Notes to the accounts**

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\* Accounting Standards;
- or  Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

**1.2 Change in basis of accounting**

There is no change in basis of accounting as compared to previous year

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**1.3 Changes to previous accounts**

There is no change to previous accounts.

## MAKAN RIGHTS

### Notes to the accounts

#### Note 2 Accounting policies

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

#### INCOMING RESOURCES

<b>Recognition of Incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>• the charity becomes entitled to the resources;</li> <li>• the trustees are virtually certain they will receive the resources; and</li> <li>• the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	<p>Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.</p> <p>Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.</p> <p>Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.</p>
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

#### EXPENDITURE AND LIABILITIES

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Governance costs</b>	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
<b>Support Costs</b>	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### ASSETS

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

**MAKAN RIGHTS**  
**Notes to the accounts**

**Note 3 Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

		Analysis	This year £	Last year £
<b>Charitable Donations</b>		Donations - Restricted	-	88,527
		Donations - Unrestricted	359,074	124,228
		<b>Total</b>	<b>359,074</b>	<b>212,755</b>
<b>Income from Charitable Activities</b>		Workshops - Unrestricted		4,159
		Fundraising campaign	9,589	9,415
		<b>Total</b>	<b>9,589</b>	<b>13,574</b>
<b>Grant Funding</b>		Gift Aid Refund	-	16,250
			-	-
			-	-
			-	-
			-	-
		<b>Total</b>	<b>-</b>	<b>16,250</b>
<b>Incoming resources from charitable activities</b>		Miscellaneous Income	-	-
			-	-
			-	-
			-	-
			-	-
		<b>Total</b>	<b>-</b>	<b>-</b>

**MAKAN RIGHTS**  
**Notes to the accounts**

**Note 4 Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

Analysis	This year £	Last year £
<b>Costs of generating voluntary income</b>	-	-
	-	-
	-	-
	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<b>Fundraising trading costs</b>	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<b>Investment management costs</b>	-	-
	-	-
<b>Total</b>	<b>-</b>	<b>-</b>
<b>Charitable activities</b>		
Travel	1,501	1,786
Workshop catering	300	225
Staff salary	157,723	108,636
Employer NI	9,636	5,606
Printing & stationery	-	-
Design and marketing	9,289	9,201
Rent	11,650	15,736
IT software and consumables	6,452	5,215
Research cost	28,375	22,194
Other expenses	2,000	335
Sundry expense	2,585	10,230
Bank charges	-	-
Employer pension	743	720
Staff welfare	12,494	10,269
Subscription	216	216
Utilities	188	105
Insurance	366	383
Depreciation	1,920	1,920
Rates	559	943
Recruitment	5,940	-
<b>Total</b>	<b>251,936</b>	<b>193,720</b>
<b>Governance costs</b>		
Audit & Accountancy Fees - Unre	1,560	1,384
Legal - Res	2,211	1,980
<b>Total</b>	<b>3,771</b>	<b>3,364</b>

**MAKAN RIGHTS**  
Notes to the accounts

**Note 5 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	-	-	-	-

**Note 6 Details of certain items of expenditure**

**6.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
0	0
None	None
£ None	£ None

**6.2 Fees for examination or audit of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
1560	1384

**MAKAN RIGHTS**  
**Notes to the accounts**

**Note 7**                      **Paid employees**  
*Please complete this note if the charity has any employees.*

**7.1 Staff Costs**

	<b>This year</b>	<b>Last year</b>
	<b>£</b>	<b>£</b>
Gross wages, salaries and benefits in kind	157,723	108,636
Employer's National Insurance costs	9,636	5,606
Pension costs	743	720
<b>Total staff costs</b>	<b>168,102</b>	<b>114,962</b>

**7.2 Average number of full-time equivalent employees in the year**

	<b>This year</b>	<b>Last year</b>
	<b>Number</b>	<b>Number</b>
The parts of the charity in which the employees work	-	-
	6	4
	-	-
	-	-
<b>Total</b>	<b>6</b>	<b>4</b>

**MAKAN RIGHTS**  
**Notes to the accounts**

**Note 8 Tangible fixed assets**  
*Please complete this note if the charity has any tangible fixed assets*

**8.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	9,598	-	9,598
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
<b>Balance carried forward</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,598</b>	<b>-</b>	<b>9,598</b>

**8.1 Accumulated depreciation and impairment provisions**

	Basis Rate	SLB 20%			
Balance brought forward	-	-	-	4,988	4,988
Depreciation charge for year	-	-	-	1,920	1,920
Impairment provisions	-	-	-	-	-
Revaluations	-	-	-	-	-
Disposals	-	-	-	-	-
Transfers*	-	-	-	-	-
<b>Balance carried forward</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,908</b>	<b>6,908</b>

**8.2 Net book value**

Brought forward	-	-	-	4,610	4,610
Carried forward	-	-	-	<b>2,690</b>	<b>2,690</b>

**MAKAN RIGHTS**  
**Notes to the accounts**

**Note 9 Debtors and prepayments***Please complete this note if the charity has any debtors or prepayments.***Analysis of debtors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	1,577.0	1,577.0	-	-
Prepayments and accrued income	-	-	-	-
<b>Total</b>	<b>1,577.0</b>	<b>1,577.0</b>	<b>-</b>	<b>-</b>

**Note 10 Creditors and accruals***Please complete this note if the charity has any creditors or accruals.***10.1 Analysis of creditors**

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	6,431	8,807	-	-
Deferred income 'Restricted Reserves'	-	-	-	-
<b>Total</b>	<b>6,431</b>	<b>8,807</b>	<b>-</b>	<b>-</b>

**MAKAN RIGHTS**

England & Wales - Charity number 1169254

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# Accounts

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**Charity Number: 1169254**

**Makan Rights**  
**Unaudited Financial Statements**  
**For the Period 1st July 2020 to 30th June 2021**

Grand Union Studios  
332 Ladbroke Grove  
London  
W10 5AD

**Makan Rights**

**Contents of the Financial Statements**  
**For the Period 1st July 2020 to 30th June 2021**

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# Trustees' Annual Report for the period

	Period start date			Period end date			
<b>From</b>	1	July	2020	<b>To</b>	30	June	2021

## Section A Reference and administration details

Charity name

Other names charity is known by

Registered charity number (if any)

Charity's principal address

Postcode

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Marina Galanti (Chair)			
2	Muwaffak Bibi (Treasurer)			
3	Dr Tareq Baconi		Joined 12 Nov 2020	
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

### Names of the trustees for the charity, if any, (for example, any custodian trustees)

Name	Dates acted if not for whole year

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

Tamara Ben-Halim

**Section B Structure, governance and management**

**Description of the charity's trusts**

Type of governing document <small>(eg. trust deed, constitution)</small>	Constitution
How the charity is constituted <small>(eg. trust, association, company)</small>	Company
Trustee selection methods <small>(eg. appointed by, elected by)</small>	Recommended by Directors after consultation with staff, elected by Board of Trustees

**Additional governance issues (Optional information)**

You **may choose** to include additional information, where relevant, about:

- policies and procedures adopted for the induction and training of trustees;
- the charity's organisational structure and any wider network with which the charity works;
- relationship with any related parties;
- trustees' consideration of major risks and the system and procedures to manage them.

Current organisational structure:

Trustees: Marina Galanti, Muwaffak Bibi, Tareq Baconi, Daniel Machover (joined March 2022)

Co-Directors: Tamara Ben-Halim and Aimee Shalan

Payroll staff:  
Hussein Khalidi, Programme Manager  
Saron Bedwan, Outreach Officer  
Aatikah Rashid, Communications Manager  
Salwa Abu-Wardeh, Education & Finance Manager

Part-time Contractors:  
Mehdi Beyad, Researcher  
Pascale Péan, Researcher  
Ahmad Al Hasani, Database consultant (until Mar 2022)

Policies & Procedures relating to Trustees:  
Code of Governance policy introduced in 2020

**Section C Objectives and activities**

**Summary of the objects of the charity set out in its governing document**

**The objects of the Charity are:**

- To advance the education of the public in the subject of human rights including international law and human rights in the Middle East, with a focus on Palestine
- For the public benefit to promote the education of people [pupils, university students, and professionals] in the UK and internationally on the subject of human rights in the Middle East, with a focus on Palestine, in such ways as the charity trustees think fit, including by: providing workshops on the subject, providing seminars and talks at educational institutions and beyond, and providing briefings to interested or concerned parties/individuals
- To advance the education of the public in general on the subject of human rights in the Middle East, with a focus on Palestine, including through media – articles, interviews, op-eds, talks, lectures, briefings, factsheets, and participant workshops
- To raise awareness among the general public in the UK and internationally of human rights issues, particularly with regard to the subject of Palestine.
- To promote equality and diversity by the elimination of discrimination on the grounds of age, sex or sexual orientation, particularly on the subject of Palestine.
- To strengthen communities working on human rights issues focused on Palestine in the UK and abroad, build cohesion among them, and foster cooperation and collaboration
- To engage in community building activities

**Summary of the main activities undertaken for the public benefit in relation to these objects (include within this section the statutory declaration that trustees have had regard to the guidance issued by the Charity Commission on public benefit)**

**Education and human rights:**

**1. Workshops and training**

Between July 2020 and June 2021:

- **We ran 7 workshops** which focused on Palestinian human rights, the history of the Palestine/Israel conflict, understanding the language of international law and human rights law, and communications skill-building. Through these workshops, we built the knowledge and capacities of **178 human rights advocates and university students across Britain, North America and Europe**
- **We ran 6 tailored trainings** for individuals and organisations working on human rights in the Middle East, **building the capacities of 50 people**, including established human rights advocates, legal scholars, organisations working in human rights / humanitarian issues, members of trade unions, and university students.

Through these educational programmes, we have advanced and promoted the education of people in Britain on the subject of human rights in the Middle East while promoting inclusivity and diversity. We have also strengthened communities and organisations working on human rights issues focused on Palestine/Israel in the UK by providing

them with knowledge and tools on the subject.

## **2. Virtual talks**

We continued our evening talk series and held **5 virtual talks** in this period, which **1095 people in Britain & around the world registered to attend**. These talks featured academics and experts who discussed issues relating to human rights, social justice and international law, with a focus on the Middle East and Palestine/Israel, whilst also broadening the focus to look at other relevant human rights issues. These talks are a key part of our educational and community-building efforts as they bring together members of our network and the public who engage in open dialogue on critical issues surrounding Palestine/Israel and human rights more broadly.

Through these talks, we have expanded our reach, advancing the education of the public on the subject of human rights in the Middle East and beyond.

## **3. Outreach and collaboration**

During this period, we continued to build connections with other local and international groups & organisations working on human rights. We furthered our community building efforts through regular communication with our network, and participated in several panel discussions with other human rights groups / on university campuses both in person and online, as well as organising briefings & roundtables on key issues concerning Palestinian human rights with other partner organisations.

In this way, we have strengthened ties with other groups and organisations working on education and human rights, while raising awareness of human rights issues focused on the subject of Palestine/Israel.

## **4. Online resource and tools**

During this period, we continued to develop our online resources, which contains extensive fact-checked and referenced content around human rights in the Middle East, with a focus on Palestine. This content is available to the public and also features content, videos and links from other organisations in the field – ensuring that our website acts as a hub of information on Palestine/Israel as well as a portal into the important work of other relevant organisations.

We launched our social media profile in the summer of 2020. This included developing and disseminating regular educational posts about human rights and Palestine/Israel for public consumption.

Through our online resources, we have worked to promote the education of the public in the subject of human rights in the Middle East, and helped to foster collaboration with different organisations in the field.

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We confirm the trustees have had regard to the Charity Commission's guidance on public benefit.

### **Additional details of objectives and activities (Optional information)**

You **may choose** to include further statements, where relevant, about:

- policy on grant-making;
- policy programme related investment;
- contribution made by volunteers.

Members of our network, including students and young professionals, sometimes volunteer to help us with our activities such as facilitating workshops, as well as social events and other efforts. They also volunteer to help each other within their own organisations and events.

We regularly connect people in our networks, including our workshop alumni, with other human rights organisations and with one another, as well as with relevant opportunities in the human rights field.

This demonstrates that we are strengthening communities working on human rights issues, and fostering cooperation and collaboration amongst them.

## Section D

## Achievements and performance

## Section D

## Achievements and performance

**Summary of the main achievements of the charity during the year**

In the period to 30<sup>th</sup> June 2021, the charity:

- Built the knowledge and communication skills of 228 people on human rights, international law and the Palestine/Israel conflict through 13 workshops and training sessions
- Deepened the understanding of approximately 548 people on key topics related to Palestine and human rights through 5 virtual talks
- Continued to develop human rights content for our online resources
- Produced the first module in an online course series (to be launched in summer 2022)
- Hired a Database consultant
- Continued to develop a community of supporters and alumni
- Continued to foster and strengthen partnerships with other key groups and organisations working in similar fields

Our different workshops helped beneficiaries improve the following:

- Understanding of the human rights framework
- Knowledge of the history and contemporary reality of the Palestine/Israel conflict
- Understanding of international law
- Communication skills (public speaking/messaging)

### TESTIMONIALS:

"Makan empowered me through their trainings and networks to become the human rights activist I am today. I have grown with their workshops and trainings immensely and learnt to effectively and successfully communicate the case for Palestinian human rights. I would encourage all [human rights] activists to join Makan."

*Former student at University of Leeds*

"The Makan workshop exceeded our expectations and helped us in so many different ways. It helped us focus and put our efforts in the right direction. Coming back to Essex after the workshop, we have gained great connections to other universities' Palestine Societies and were inspired by their stories. We've held more productive meetings and larger events. It taught us how to deliver our message. We have held two successful events since, and have gained many new members."

*Former student at Essex University*

## Section E

## Financial review

**Brief statement of the charity's policy on reserves**

The funding Makan has received has been almost exclusively unrestricted in this period. Funds are used to meet our charitable objectives, run our programmes (workshops, virtual talks, social events), compensate staff, pay rent and utilities, and cover legal and administrative costs.

Details of any funds materially in deficit

**Further financial review details (Optional information)**

You may choose to include additional information, where relevant about:

- the charity's principal sources of funds (including any fundraising);
- how expenditure has supported the key objectives of the charity;
- investment policy and objectives including any ethical investment policy adopted.

During this period, our funding came from a combination of high net-worth individuals, a larger pool of regular donors giving smaller sums, and institutional donors.

Funding has enabled us to:

- Grow our educational programs
- Pay staff salaries
- Cover our rent and admin costs
- Expand our team by hiring people with the necessary skills to help us carry out our work and fulfil our objectives
- Carry out research for the production of educational content
- fundraise for our programmes

Income from workshops:


- We ask for a suggested donation of £10 to £40 from workshop participants in order to help cover our running costs. However, there is no obligation to donate, and we make it clear in our communications that people are welcome to attend our workshops regardless.

**Section F Other optional information**

**Section G Declaration**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s)		
Full name(s)	Muwaffak Bibi	
Position (eg Secretary, Chair, etc)	Treasurer	

Date 28 March 2022



# Independent examiner's report on the accounts

## Section A Independent Examiner's Report

Report to the trustees/  
members of

MAKAN RIGHTS

On accounts for the year  
ended

30 JUNE 2021

Charity no  
(if any)

1169254

Set out on pages

11 to 20

**Respective responsibilities of trustees and examiner**

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year under section 144 of the Charities Act 2011 (the Charities Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts under section 145 of the Charities Act,
- to follow the procedures laid down in the general Directions given by the Charity Commission (under section 145(5)(b) of the Charities Act, and
- to state whether particular matters have come to my attention.

**Basis of independent examiner's statement**

My examination was carried out in accordance with general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from the trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

**Independent examiner's statement**

In connection with my examination, no matter has come to my attention

1. which gives me reasonable cause to believe that in, any material respect, the requirements:
  - to keep accounting records in accordance with section 130 of the Charities Act; and
  - to prepare accounts which accord with the accounting records and comply with the accounting requirements of the Charities Act have not been met; or
2. to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Signed:

Date:

29/03/2021

Name:

CHARTERWELLS

Relevant professional  
qualification(s) or body  
(if any):

ICAEW

Address:

THE GEORGIAN HOUSE, PARK LANE,

189 STANMORE HILL, STANMORE

HA7 3HD

**Section B**

**Disclosure**

Only complete if the examiner needs to highlight material problems.

Give here brief details of any items that the examiner wishes to disclose.

None
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**MAKAN RIGHTS**

Charity number 1169254

From 01/07/2020 to 30/06/2021

**Statement of financial activities**

Recommended categories by activity	Note	Restricted			Total this year £	Total last year £
		Unrestricted funds £	income funds £	Endowment funds £		
<b>Incoming resources (Note 3)</b>						
<b>Incoming resources from generated funds</b>						
Charitable Donations	3	124,228	88,527	-	212,755	183,402
Income from Charitable Activities	3	13,574	-	-	13,574	1,453
Grant Funding	3	-	16,250	-	16,250	-
Incoming resources from charitable activities		-	-	-	-	-
Other incoming resources		-	-	-	-	-
<b>Total incoming resources</b>		<b>137,803</b>	<b>104,777</b>	<b>-</b>	<b>242,579</b>	<b>184,855</b>
<b>Resources expended (Note 4)</b>						
<b>Costs of Generating Funds</b>						
Costs of generating voluntary income		-	-	-	-	-
Fundraising trading costs	4	-	-	-	-	-
Investment management costs		-	-	-	-	-
Charitable activities	4	158,289	35,431	-	193,720	145,174
Governance costs	4	1,384	1,980	-	3,364	2,719
Other resources expended		-	-	-	-	-
<b>Total resources expended</b>		<b>159,673</b>	<b>37,411</b>	<b>-</b>	<b>197,084</b>	<b>147,893</b>
<b>Net incoming/(outgoing) resources before Gross transfers between funds</b>		<b>- 21,871</b>	<b>67,366</b>	<b>-</b>	<b>45,495</b>	<b>36,962</b>
<b>Net incoming/(outgoing) resources before other recognised gains/(losses)</b>		<b>- 21,871</b>	<b>67,366</b>	<b>-</b>	<b>45,495</b>	<b>36,962</b>
<b>Other recognised gains/(losses)</b>						
Gains and losses on revaluation of fixed assets for the charity's own use		-	-	-	-	-
Gains and losses on investment assets		-	-	-	-	-
<b>Net movement in funds</b>		<b>- 21,871</b>	<b>67,366</b>	<b>-</b>	<b>45,495</b>	<b>36,962</b>
<b>Total funds brought forward</b>		<b>72,968</b>	<b>-</b>	<b>-</b>	<b>72,968</b>	<b>36,006</b>
<b>Total funds carried forward</b>		<b>51,098</b>	<b>67,366</b>	<b>-</b>	<b>118,463</b>	<b>72,968</b>

**MAKAN RIGHTS**  
**Balance sheet**

	Note	Unrestricted funds £	Restricted Income funds £	Endowment funds £	Total this year £	Total last year £
<b>Fixed assets</b>						
Tangible assets (Note 8)	8	4,610	-	-	4,610	6,530
Investments		-	-	-	-	-
<b>Total fixed assets</b>		<b>4,610</b>	<b>-</b>	<b>-</b>	<b>4,610</b>	<b>6,530</b>
<b>Current assets</b>						
Stock and work in progress		-	-	-	-	-
Debtors (Note 9)	9	1,577	-	-	1,577	1,577
(Short term) investments		-	-	-	-	-
Cash at bank and in hand		121,082	-	-	121,082	86,211
<b>Total current assets</b>		<b>122,659</b>	<b>-</b>	<b>-</b>	<b>122,659</b>	<b>87,788</b>
<b>Creditors: amounts falling due within one year (Note 10)</b>	10	<b>8,807</b>	<b>-</b>	<b>-</b>	<b>8,807</b>	<b>21,350</b>
<b>Net current assets/(liabilities)</b>		<b>113,853</b>	<b>-</b>	<b>-</b>	<b>113,853</b>	<b>66,438</b>
<b>Total assets less current liabilities</b>		<b>118,463</b>	<b>-</b>	<b>-</b>	<b>118,463</b>	<b>72,968</b>
<b>Creditors: amounts falling due after one year</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Provisions for liabilities and charges</b>		<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net assets</b>		<b>118,463</b>	<b>-</b>	<b>-</b>	<b>118,463</b>	<b>72,968</b>
<b>Funds of the Charity</b>						
Unrestricted funds		118,463	-	-	118,463	72,968
Restricted income funds		-	-	-	-	-
Endowment funds		-	-	-	-	-
<b>Total funds</b>		<b>118,463</b>	<b>-</b>	<b>-</b>	<b>118,463</b>	<b>72,968</b>

For the period ending 30th June 2018 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.


**Director's responsibilities**

The member has not required the company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The director acknowledges her responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been delivered in accordance with the provisions applicable to companies subject to the small companies' regime.

Signed by one or two directors on behalf of all the directors

Signature	Print Name	Date of approval
	Muwaffak Bibi	29/03/2022

**MAKAN RIGHTS**  
**Notes to the accounts**

**1.1 Basis of accounting**

These accounts have been prepared on the basis of historic cost (except that investments are shown at market value) in accordance with:

- Accounting and Reporting by Charities – Statement of Recommended Practice (SORP 2005);
- and with\* Accounting Standards;
- or  Financial Reporting Standards for Smaller Enterprises (FRSSE);
- and with the Charities Act.

**1.2 Change in basis of accounting**

There is no change in basis of accounting as compared to previous year

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**1.3 Changes to previous accounts**

There is no change to previous accounts.

## MAKAN RIGHTS

### Notes to the accounts

#### Note 2 Accounting policies

*This standard list of accounting policies has been applied by the charity except for those deleted. Where a different or additional policy has been adopted then this is detailed in the box below.*

#### INCOMING RESOURCES

<b>Recognition of Incoming resources</b>	These are included in the Statement of Financial Activities (SoFA) when: <ul style="list-style-type: none"> <li>• the charity becomes entitled to the resources;</li> <li>• the trustees are virtually certain they will receive the resources; and</li> <li>• the monetary value can be measured with sufficient reliability.</li> </ul>
<b>Incoming resources with related expenditure</b>	Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.
<b>Grants and donations</b>	Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.
<b>Tax reclaims on donations and gifts</b>	Incoming resources from tax reclaims are included in the SoFA at the same time as the gift to which they relate.
<b>Contractual income and performance related grants</b>	This is only included in the SoFA once the related goods or services have been delivered.
<b>Gifts in kind</b>	Gifts in kind are accounted for at a reasonable estimate of their value to the charity or the amount actually realised.  Gifts in kind for sale or distribution are included in the accounts as gifts only when sold or distributed by the charity.  Gifts in kind for use by the charity are included in the SoFA as incoming resources when receivable.
<b>Donated services and facilities</b>	These are only included in incoming resources (with an equivalent amount in resources expended) where the benefit to the charity is reasonably quantifiable, measurable and material. The value placed on these resources is the estimated value to the charity of the service or facility received.
<b>Volunteer help</b>	The value of any voluntary help received is not included in the accounts but is described in the trustees' annual report.
<b>Investment income</b>	This is included in the accounts when receivable.
<b>Investment gains and losses</b>	This includes any gain or loss on the sale of investments and any gain or loss resulting from revaluing investments to market value at the end of the year.

#### EXPENDITURE AND LIABILITIES

<b>Liability recognition</b>	Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.
<b>Governance costs</b>	Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.
<b>Grants with performance conditions</b>	Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.
<b>Grants payable without performance conditions</b>	These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.
<b>Support Costs</b>	Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, eg allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

#### ASSETS

<b>Tangible fixed assets for use by charity</b>	These are capitalised if they can be used for more than one year, and cost at least £500. They are valued at cost or a reasonable value on receipt.
<b>Investments</b>	Investments quoted on a recognised stock exchange are valued at market value at the year end. Other investment assets are included at trustees' best estimate of market value.
<b>Stocks and work in progress</b>	These are valued at the lower of cost or market value.

**MAKAN RIGHTS**  
Notes to the accounts

**Note 3 Analysis of incoming resources**

*Incoming resources may be further analysed if this would help the reader of the accounts.*

		Analysis	This year £	Last year £
<b>Charitable Donations</b>		Donations - Restricated	88,527	76,883
		Donations - Unrestricted	124,228	106,519
		<b>Total</b>	<u>212,755</u>	<u>183,402</u>
<b>Income from Charitable Activities</b>		Workshops - Unrestricted	4,159	1,453
		Fundraising campaign	9,415	
		<b>Total</b>	<u>13,574</u>	<u>1,453</u>
<b>Grant Funding</b>		Gift Aid Refund	16,250	-
			-	-
			-	-
			-	-
		<b>Total</b>	<u>16,250</u>	<u>-</u>
<b>Incoming resources from charitable activities</b>			-	-
			-	-
			-	-
			-	-
		<b>Total</b>	<u>-</u>	<u>-</u>

**MAKAN RIGHTS**  
**Notes to the accounts**

**Note 4 Analysis of resources expended**

Resources expended may be further analysed if this would help the reader of the accounts.

Analysis		This year £	Last year £
<b>Costs of generating voluntary income</b>		-	-
		-	-
		-	-
		-	-
<b>Total</b>		<b>-</b>	<b>-</b>
<b>Fundraising trading costs</b>		-	-
<b>Total</b>		<b>-</b>	<b>-</b>
<b>Investment management costs</b>		-	-
		-	-
<b>Total</b>		<b>-</b>	<b>-</b>
<b>Charitable activities</b>	Travel	1,786	2,981
	Subsistence		93
	Workshop catering	225	500
	Staff salary	108,636	63,582
	Employer NI	5,606	2,102
	Printing & Stationery	-	339
	Design and marketing	9,201	16,131
	Freelancers	-	19,330
	Rent	15,736	12,064
	IT software and consumables	5,215	4,505
	Research cost	22,194	8,720
	Other Expenses	335	1,958
	Sundry Expense	10,230	1,398
	Bank Charges	-	15
	Employer Pension	720	687
	Staff Welfare	10,269	6,676
	Subscription	216	216
	Utilities	105	318
	Insurance	383	224
	Depreciation	1,920	1,919
	Rates	943	1,416
<b>Total</b>		<b>193,720</b>	<b>145,174</b>
<b>Governance costs</b>	Audit & Accountancy Fees - Unre	1,384	1,260
	Legal - Res	1,980	1,459
<b>Total</b>		<b>3,364</b>	<b>2,719</b>

**MAKAN RIGHTS**  
**Notes to the accounts**

**Note 5 Support Costs**

*Please complete this note if the charity has analysed its expenses using activity categories and has support costs.*

Support cost type	Fundraising activity £	Charitable Activity £	Governance Activity £	Total Cost £
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
	-	-	-	-
<b>Total</b>	-	-	-	-

**Note 6 Details of certain items of expenditure****6.1 Trustee expenses**

*Please provide details of the amount of any payment or reimbursement of out-of-pocket expenses made to trustees or to third parties for expenses incurred by trustees. If no expenses were paid, please enter 'None' in the appropriate box(es).*

Number of trustees who were paid expenses

Nature of the expenses

Total amount paid

This year	Last year
0	0
None	None
£ None	£ None

**6.2 Fees for examination or audit of the accounts**

*Please provide details of the amount paid for any statutory external scrutiny of accounts and other services provided by your independent examiner or auditor. If nothing was paid please enter NONE in the appropriate box(es).*

Independent examiner's or auditors' fees for reporting on the accounts

Other fees (for example: advice, consultancy, accountancy services) paid to the independent examiner or auditor

This year £	Last year £
1384	1260

**MAKAN RIGHTS**  
Notes to the accounts

**Note 7**                      **Paid employees**  
*Please complete this note if the charity has any employees.*

**7.1 Staff Costs**

	This year £	Last year £
Gross wages, salaries and benefits in kind	108,636	63,582
Employer's National Insurance costs	5,606	2,102
Pension costs	720	687
<b>Total staff costs</b>	<b>114,962</b>	<b>66,371</b>

**7.2 Average number of full-time equivalent employees in the year**

	This year Number	Last year Number
The parts of the charity in which the employees work		
Fundraising	-	-
Charitable Activities	4	3
Governance	-	-
Other	-	-
<b>Total</b>	<b>4</b>	<b>3</b>

**MAKAN RIGHTS**  
**Notes to the accounts**

**Note 8**                      **Tangible fixed assets**  
*Please complete this note if the charity has any tangible fixed assets*

**8.1 Cost or valuation**

	Freehold land & buildings	Other land & buildings	Plant, machinery and motor vehicles	Fixtures, fittings and equipment	Payments on account and assets under construction	Total
	£	£	£	£	£	£
Balance brought forward	-	-	-	9,598	-	9,598
Additions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers *	-	-	-	-	-	-
<b>Balance carried forward</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>9,598</b>	<b>-</b>	<b>9,598</b>

**8.1 Accumulated depreciation and Impairment provisions**

	Basis	Rate	SLB	20%		
Balance brought forward	-	-	-	3,068	-	3,068
Depreciation charge for year	-	-	-	1,920	-	1,920
Impairment provisions	-	-	-	-	-	-
Revaluations	-	-	-	-	-	-
Disposals	-	-	-	-	-	-
Transfers*	-	-	-	-	-	-
<b>Balance carried forward</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,988</b>	<b>-</b>	<b>4,988</b>

**8.2 Net book value**

Brought forward	-	-	-	6,529	-	6,529
Carried forward	-	-	-	4,610	-	4,610

**MAKAN RIGHTS**  
**Notes to the accounts**

**Note 9 Debtors and prepayments**

*Please complete this note if the charity has any debtors or prepayments.*

## Analysis of debtors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Trade debtors	-	-	-	-
Amounts due from subsidiary and associated undertakings	-	-	-	-
Other debtors	1,577.0	1,577.0	-	-
Prepayments and accrued income	-	-	-	-
<b>Total</b>	<b>1,577.0</b>	<b>1,577.0</b>	<b>-</b>	<b>-</b>

**Note 10 Creditors and accruals**

*Please complete this note if the charity has any creditors or accruals.*

## 10.1 Analysis of creditors

	Amounts falling due within one year		Amounts falling due after more than one year	
	This year £	Last year £	This year £	Last year £
Loans and overdrafts	-	-	-	-
Trade creditors	-	-	-	-
Amounts due to subsidiary and associated undertakings	-	-	-	-
Other creditors	8,807	21,350	-	-
Deferred income 'Restricted Reserves'	-	-	-	-
<b>Total</b>	<b>8,807</b>	<b>21,350</b>	<b>-</b>	<b>-</b>