



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)

REPORT AND FINANCIAL STATEMENTS

For the year ended 31 December 2024

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MAKAN RIGHTS

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

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

TRUSTEES' REPORT

For the year ended 31 December 2024

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 & Tamleh'.

TRUSTEES' REPORT

For the year ended 31 December 2024

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

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

TRUSTEES' REPORT

For the year ended 31 December 2024

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

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).

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

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
		£	£
FIXED ASSETS			
Tangible assets	10	-	451
		-	451
CURRENT ASSETS			
Debtors	11	3,795	1,577
Cash at bank and in hand		182,068	77,887
		185,863	79,464
CREDITORS: amounts falling due within one year	12	(105,516)	(16,052)
NET CURRENT ASSETS		80,347	63,412
TOTAL NET ASSETS		£ 80,347	£ 63,863
FUNDS	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 £
Cash flows from operating activities		
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>
Cash flows from investing activities		
Purchase of tangible fixed assets	-	(565)
	<u>-</u>	<u>(565)</u>
Net increase in cash and cash equivalents	<u>79,576</u>	<u>(64,531)</u>
Cash and cash equivalents at 01 January	77,887	142,418
Cash and cash equivalents at 31 December	<u>£ 157,463</u>	<u>£ 77,887</u>
Components of cash and cash equivalents		
Cash at bank and in hand	<u>182,068</u>	<u>77,887</u>
	<u>182,068</u>	<u>77,887</u>
Major non-cash transactions	<u>£ Nil</u>	<u>£ Nil</u>

NOTES TO THE FINANCIAL STATEMENTS

For the year ended 31st December 2024

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

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
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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.

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

2. DONATIONS AND LEGACIES

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

3. INCOME FROM CHARITABLE ACTIVITIES

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

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
Total charitable expenditure	£ 214,171	£ 80,779	£ 26,199	£ 321,150	£ 280,451

	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
Total charitable expenditure	£ 187,029	£ 70,542	£ 19,315	£ 280,451

The above expenditure analysed by fund was:

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

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

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

5. SUPPORT COSTS

Basis of allocation	Premises £ Floor Area	Marketing & publication £ Usage	Depreciation £ Usage	General office costs £ Staff time	Governance Costs £ Usage	Total £ 2024	Total £ 2023 (Restated)
Audit & Accountancy Fees					3,460	3,460	1,560
Bank Fees				1,213		1,213	416
Depreciation			451			451	1,051
Insurance					1,030	1,030	796
IT Software		9,574				9,574	4,151
Legal Fees					5,280	5,280	-
Miscellaneous Expense				1,583		1,583	1,105
Rent	490					490	298
Staff Training & Welfare				1,072		1,072	1,502
Travelling Cost				1,121		1,121	7,034
Exchange gain or loss				-		-	-
Utilities	39					39	275
	<u>£ 529</u>	<u>£ 9,574</u>	<u>£ 451</u>	<u>£ 4,989</u>	<u>£ 9,770</u>	<u>£ 25,312</u>	<u>£ 18,188</u>

6. GOVERNANCE COSTS

	Total Funds 2024 £	Total Funds 2023 £
Independent examinations	2,460	-
Other fees payable to accountant	1,000	1,560
Legal and professional fees	5,280	-
Office insurance	1,030	796
	<u>£ 9,770</u>	<u>£ 2,356</u>

7. STAFF NUMBERS AND COSTS

	2024 £	2023 £
Wages and salaries	215,402	243,367
Social security costs	16,951	17,821
Pension costs	1,141	935
	<u>£ 233,494</u>	<u>£ 262,124</u>

The average weekly number of employees, calculated as full time equivalents, during the period was: 6 8

No employee received remuneration of more than £60,000.

The charity considers that the key management personnel comprise of the trustees, who are not remunerated, and the executive director. The total employee benefits including pension costs of the key management personnel of the charity were £49,596 (2023: £42,459).

The charity had 1 volunteer during the year (2023:1), making a favourable impact across our projects.

No employee received redundancy payments during the year (2023: £NIL).

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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 £
Cost		
At 01 January 2024	10,161	10,161
Additions	-	-
Surplus on revaluation	-	-
Disposals	-	-
At 31 December 2024	10,161	10,161
Depreciation		
At 01 January 2024	9,710	9,710
Charge for the year	451	451
Surplus on revaluation	-	-
On disposals	-	-
At 31 December 2024	10,161	10,161
Net book value		
At 31 December 2024	£ Nil	£ Nil
At 31 December 2023	£ 451	£ 451

11. DEBTORS

	2024 £	2023 £
Due within one year		
Trade debtors	1,100	-
Other debtors	2,695	1,577
	£ 3,795	£ 1,577

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	-
	£ 105,516	£ 16,052

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 £
UNRESTRICTED FUNDS					
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>
RESTRICTED FUNDS					
Joseph Rowntree	-	56,258	(56,258)	-	-
Charitable Trust	-	6,880	(6,880)	-	-
Myriad USA	-	-	-	-	-
	<u>£ Nil</u>	<u>£ 63,138</u>	<u>£ (63,138)</u>	<u>£ Nil</u>	<u>£ Nil</u>
SUMMARY OF FUNDS					
Fixed Assets Fund	451	-	(451)	-	-
General Funds	88,017	284,614	(292,284)	-	80,347
	<u>88,468</u>	<u>284,614</u>	<u>(292,735)</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 £
UNRESTRICTED FUNDS					
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>
RESTRICTED FUNDS					
	<u>£ Nil</u>	<u>£ Nil</u>	<u>£ Nil</u>	<u>£ Nil</u>	<u>£ Nil</u>
SUMMARY OF FUNDS					
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>-</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 Designated Funds £	General Funds £	Restricted Funds £	Total 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 Designated Funds £	General Funds £	Restricted Funds £	Total 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:

- i) A one-off, unrestricted donation of £22,000 (2023: £Nil).
- ii) 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 2023 (Restated) £	Restricted Funds 2023 (Restated) £	Total Funds 2023 (Restated) £
INCOME AND ENDOWMENTS FROM:			
Donations and legacies	212,497	-	212,497
Charitable activities	28,380	-	28,380
Investments	-	-	-
TOTAL	<u>240,877</u>	<u>-</u>	<u>240,877</u>
EXPENDITURE ON:			
Raising funds	38,512	-	38,512
Charitable activities	280,451	-	280,451
TOTAL EXPENDITURE	<u>318,963</u>	<u>-</u>	<u>318,963</u>
Net income	(78,087)	-	(78,087)
Transfer between funds	-	-	-
NET MOVEMENT IN FUNDS	<u>(78,087)</u>	<u>-</u>	<u>(78,087)</u>
RECONCILIATION OF FUNDS:			
TOTAL FUNDS AT 01 JANUARY 2023	141,950	-	141,950
TOTAL FUNDS AT 31 DECEMBER 2023	<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



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