

FRIENDS OF BETHLEHEM UK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2023

FRIENDS OF BETHLEHEM UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Scott R Mooney C Russell	(Appointed 7 February 2023) (Appointed 28 March 2023)
Charity number	1185770	
Principal address	29 Sedgeford Road London W12 0NA	
Independent examiner	David Walker FCA 124 Acomb Road York YO24 4EY	

FRIENDS OF BETHLEHEM UK

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FRIENDS OF BETHLEHEM UK

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 OCTOBER 2023

The trustees present their annual report and financial statements for the year ended 31 October 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's constitution, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

Objectives and activities

To promote Palestinian arts and culture for the public benefit by supporting Alrowwad Cultural & Arts Society in Aida refugee camp, Bethlehem, as well as other cultural institutions and artists in Bethlehem and Palestine - through the Bethlehem Cultural Festival of arts and culture of the Eastern Mediterranean and other activities organised throughout the year.

Supporting the Alrowwad Cultural & Arts Society in Bethlehem and producing the Bethlehem Cultural Festival.

Public benefit

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

Activities

The principal activity is to hold the annual Bethlehem Cultural Festival which promotes all aspects of Palestinian culture.

In addition, the trustees offer support and assistance to related cultural activities in the UK and in Palestine.

The charity:

- Promotes art and culture in the Eastern Mediterranean
- Forges collaborations and partnerships between artists in the UK and Eastern Mediterranean
- Raises awareness of the cultural scene in Palestine and the Eastern Mediterranean
- Commissions artistic works.

Grant making policy

The Charity makes grants to Alrowwad for its regular work in Aida camp and to support occasional specific fundraising activities, including Alrowwad's annual Tekeyat campaign which supports people of Bethlehem during Ramadan with food, medicine and clothing aid. In addition, grants may be made to support or commission activities in the Bethlehem Cultural Festival.

The trustees do not accept or consider unsolicited applications for grants.

Volunteers

The Charity has no employees. It relies significantly on voluntary work by the trustees and artistic directors and curators of the festival.

The Charity could not achieve its objectives without such voluntary support.

FRIENDS OF BETHLEHEM UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

Achievements and performance

Significant activities and achievements against objectives

Following the statement of the general current situation below, Bethlehem Cultural Festival and Friends of Alrowwad UK will be considered in turn, detailing achievements, problems and performance during 2022.

2022 saw the disruptive effects of Covid pandemic of the past two years lessen. The stringent health precautions in place at the start of the year were more relaxed in the second half of the year making travel easier – enabling the Tourist Industry in Bethlehem to start getting back on its feet.

Similarly, activity for the Alrowwad Centre for Arts and Culture started to pick up again after the difficult months of Covid lockdown when there had been no visitors to the guesthouse and to the centre. Covid had a severely negative impact on the economy and people of Aida refugee camp and Bethlehem.

Bethlehem Cultural Festival was able to start to confidently plan events without the uncertainty of waves of Covid threatening audience numbers and the ability for artists to travel and participate.

Bethlehem Cultural Festival December 2022.

BCF programmed its usual November/December events in London and Glasgow – a mixture of music, panel discussions, spoken word, food and film events.

Several days of activities in London comprised an evening of panel discussions covering a broad range of topics related to Palestine including 18th Century travellers in Bethlehem; the Syriacs of Bethlehem and a talk on Palestinian visual arts. A food event at Noura, Eaton Square, London on Arak and Kunafeh included speakers Fiona Dunlop, Nader Muaddi and Michael Karam.

BCF organised a gig for Bethlehem-based Yacoub Shaheen, former Arab Idol winner. He was supported by his Syrian keyboard player who also came to London for the event. The evening was held at The Tabernacle, Notting Hill, London and was a sell-out success.

From there, BCF events moved to Glasgow for an evening of spoken word at the Ramshorn followed by the festival's annual Christmas tree lighting at Glasgow Cathedral, held concurrently with the lighting of the tree in Manger Square, Bethlehem.

Haifa based musicians, Zenobia, flew to Glasgow to join other UK based DJs for an evening of electronic music at Civic House. An afternoon of Palestinian short films took place at Glasgow Film Festival on the following day and was curated by Sarah Agha.

In May 2023 BCF screened the film 'Farha' at Prince Charles Cinema, Leicester Square, London and brought the film director Darin J Sallam to the UK to take part in a Q & A after the screening hosted by Sarah Agha.

The Festival's partnership with the Scottish Centre for Languages at Strathclyde University produced a joint video celebrating the football World Cup in Scotland and Palestine.

In Spring 2023 one of the Festival directors visited Palestine for meetings with new and existing partners regarding future projects between their municipalities and the Festival.

FRIENDS OF BETHLEHEM UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

Friends of Alrowwad UK

Friends of Alrowwad UK is a working name of Friends of Bethlehem UK, with at least one of the trustees, with the support of the others, dedicated to supporting Alrowwad in Aida refugee camp, Bethlehem.

It was with great sadness that Friends of Alrowwad UK trustee, Martin Brown died on 19th April 2023. His dedication to Alrowwad centre was enormous and he will be missed.

The trustees were able to continue to send essential funds to Alrowwad to support their programmes with women and young people in drama, music, dance, film and photography and other vocational programmes.

Alrowwad Centre for Arts and Culture initiated their annual Tekeyat, a food and medicine aid programme for the people of Aida refugee camp and the broader West Bank during the month of Ramadan. Friends of Alrowwad UK was able to send funds over to the centre again to support their work during this time.

Friends of Alrowwad UK/Bethlehem Cultural Festival organised a UK tour for a group of young Dabka dancers from Alrowwad centre, Aida camp, Bethlehem from 29th November to 10th December 2022. The group of eight dancers/actors performed their show "The Camp's Gate" in Salisbury Cathedral; Rich Mix, London; The Tabernacle, London; Sheffield; Derby; Manchester; Frome and Totnes. The performers and team from Bethlehem received generous hospitality from supporters of Alrowwad in host towns and cities for the tour to make such an extensive tour possible, for which the charity is very grateful.

Financial review

As at 31 October 2023 unrestricted reserves stood at £ 9,680 (2022 £ 5,093) restricted reserves stood at £ 11,357 (2022 £ 2,908)

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

The Charity depends on grants and individual donations for funding – income is always more than sufficient - but not assured.

Plans for future periods

Future plans include:

- Expand our work in supporting arts and cultural heritage in Palestine.
- Commission more work from Palestine.
- Expand to work with more partners in the UK and Palestine.
- Seek artists and cultural practitioners in the UK for future collaborations in Palestine.
- Offer immersive visits to Palestine for small groups of people in order to forge more long-term partnerships.
- To strengthen and expand the Charity's trustees and the festival leadership team.
- Strengthen our partnership with SCILT, Strathclyde University.
- Expand our work with schools.

Structure, governance and management

The charity is a Charitable Incorporated Organisation Registered at the Charity Commission under number 1185770. The charity constitution was adopted on 11th October 2019. The objects and name were amended on 2nd February 2021.

FRIENDS OF BETHLEHEM UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2023

The trustees who served during the year and up to the date of signature of the financial statements were:

M Scott	
M Brown	(Resigned 19 April 2023)
N Dillon Hatcher	(Resigned 12 February 2024)
I Van Loo	(Resigned 13 March 2023)
R Mooney	(Appointed 7 February 2023)
C Russell	(Appointed 28 March 2023)

Recruitment and appointment of trustees

New Trustees may be recruited to the Board at any time by the Trustees. Candidates are identified from the long-term, active supporters of Friends of Bethlehem UK and supporters of similar charitable objectives. The Trustees seek to maintain a balance of knowledge and experience relevant to particular aspects of the Charity's activities; for example: Finance, Governance, Arts, Palestine, Education, etc. Candidates are invited by the Chair to consider participation. Those who accept, attend a meeting with trustees to see and hear how the Charity operates. Once they decide to accept the invitation, they are encouraged to attend as many of the meetings as possible. Inevitably not everyone can attend every meeting. Trustees then confer on the suitability of the candidate and decide whether to appoint.

The Chair spends time with new trustees explaining procedures, objectives and achievements. A buddy trustee is assigned to assist with any questions. Meeting dates are agreed a year in advance, with some four meetings each year.

Minutes and review notes are circulated to all members of the Board on a regular basis.

The Charity is small so has a flat structure – most business is dealt with by the trustees – a considerable amount by email or online discussions.

The Charity has a strong relationship with the Palestinian cultural organisation Al Rowwad and other organisations with similar interests in Britain, Europe and Palestine.

The Trustees shall manage the affairs of the CIO and may exercise all the powers of the CIO.

Any meeting of the Trustees at which a quorum is present at the time the relevant decision is made may exercise all the powers exercisable by the Trustees.

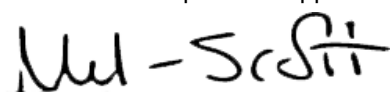
Organisational structure

It is the duty of each Trustee:

- (a) to exercise his or her powers as a Trustee in the way he or she considers to be in the best interests of the CIO's Objects and beneficiaries; and
- (b) to exercise such care and skill as is reasonable in the circumstances having regard in particular to any special knowledge or experience that he or she has or claims to have.

The Trustees may act regardless of any vacancy in their body but, if and so long as their number is less than 3, the remaining Trustees may act for the purposes of increasing the number of Trustees or winding up the CIO, but for no other purpose.

The trustees' report was approved by the Board of Trustees.



M Scott
Trustee

1 August 2024

FRIENDS OF BETHLEHEM UK

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF FRIENDS OF BETHLEHEM UK

I report to the trustees on my examination of the financial statements of Friends of Bethlehem UK (the charity) for the year ended 31 October 2023.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

David Walker FCA

124 Acomb Road
York
YO24 4EY

Dated: 25 July 2024

FRIENDS OF BETHLEHEM UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	36,244	48,571	84,815	35,693	11,151	46,844
Charitable activities	4	9,825	-	9,825	2,944	-	2,944
Other trading activities	5	816	-	816	-	-	-
Total income		<u>46,885</u>	<u>48,571</u>	<u>95,456</u>	<u>38,637</u>	<u>11,151</u>	<u>49,788</u>
Expenditure on:							
Raising funds	6	3,470	-	3,470	1,610	-	1,610
Charitable activities	7	78,950	-	78,950	38,495	10,943	49,438
Total expenditure		<u>82,420</u>	<u>-</u>	<u>82,420</u>	<u>40,105</u>	<u>10,943</u>	<u>51,048</u>
Net income/(expenditure)		(35,535)	48,571	13,036	(1,468)	208	(1,260)
Transfers between funds							
		40,122	(40,122)	-	-	-	-
Net movement in funds	11	4,587	8,449	13,036	(1,468)	208	(1,260)
Reconciliation of funds:							
Fund balances at 1 November 2022		5,093	2,908	8,001	6,561	2,700	9,261
Fund balances at 31 October 2023		<u>9,680</u>	<u>11,357</u>	<u>21,037</u>	<u>5,093</u>	<u>2,908</u>	<u>8,001</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.


FRIENDS OF BETHLEHEM UK

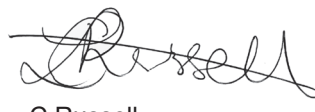
BALANCE SHEET

AS AT 31 OCTOBER 2023

	Notes	2023 £	£	2022 £	£
Current assets					
Cash at bank and in hand		28,757		12,077	
Creditors: amounts falling due within one year	16	<u>(7,720)</u>		<u>(4,076)</u>	
Net current assets			21,037		8,001
Net assets excluding pension liability			21,037		8,001
			=====		=====
The funds of the charity					
Restricted income funds	17		11,357		2,908
Unrestricted funds			<u>9,680</u>		<u>5,093</u>
			21,037		8,001
			=====		=====

The financial statements were approved by the trustees on 1 August 2024


R Mooney
Trustee


C Russell
Trustee

FRIENDS OF BETHLEHEM UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2023

1 Accounting policies

Charity information

Friends of Bethlehem UK is a Charitable Incorporated Organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's constitution, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

FRIENDS OF BETHLEHEM UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.7 Creditors and provisions

Creditors 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.

FRIENDS OF BETHLEHEM UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Donations and gifts	26,644	-	26,644	8,027	-	8,027
Grants receivable	9,600	48,571	58,171	26,850	11,151	38,001
Membership fees	-	-	-	816	-	816
	<u>36,244</u>	<u>48,571</u>	<u>84,815</u>	<u>35,693</u>	<u>11,151</u>	<u>46,844</u>
Donations and gifts						
supporting Al Rowwad	26,644	-	26,644	3,962	-	3,962
Sarum Concern	-	-	-	565	-	565
Equity	-	-	-	2,500	-	2,500
Anonymous	-	-	-	1,000	-	1,000
	<u>26,644</u>	<u>-</u>	<u>26,644</u>	<u>8,027</u>	<u>-</u>	<u>8,027</u>
Grants receivable for core activities						
British Council	-	-	-	10,850	-	10,850
University of Strathclyde	5,600	-	5,600	-	-	-
Glasgow City Council	4,000	-	4,000	10,000	-	10,000
Anonymous	-	-	-	5,000	-	5,000
Creative Scotland	-	18,457	18,457	-	11,151	11,151
Scottish Palestinian Forum	-	-	-	1,000	-	1,000
Arts Council	-	29,664	29,664	-	-	-
Arab Film Club	-	450	450	-	-	-
	<u>9,600</u>	<u>48,571</u>	<u>58,171</u>	<u>26,850</u>	<u>11,151</u>	<u>38,001</u>

FRIENDS OF BETHLEHEM UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

4 Income from charitable activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Bethlehem Cultural Festival		
Bethlehem Cultural Festival ticket sales	9,825	2,944

5 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Trading activity income: other	816	-

6 Expenditure on raising funds

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising and publicity		
Other fundraising costs	2,700	1,610
Trading costs		
Other trading activities	770	-
Total costs	3,470	1,610

FRIENDS OF BETHLEHEM UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

7 Expenditure on charitable activities

	Alrowwad Cultural & Arts Society 2023 £	Bethlehem Cultural Festival 2023 £	Total 2023 £	Alrowwad Cultural & Arts Society 2022 £	Bethlehem Cultural Festival 2022 £	Total 2022 £
Direct costs						
Production Costs	861	33,953	34,814	-	18,755	18,755
Grant funding of activities (see note 9)	10,142	-	10,142	9,225	-	9,225
Share of support and governance costs (see note 10)						
Support	15,768	16,966	32,734	2,000	18,438	20,438
Governance	130	1,130	1,260	510	510	1,020
	<u>26,901</u>	<u>52,049</u>	<u>78,950</u>	<u>11,735</u>	<u>37,703</u>	<u>49,438</u>
Analysis by fund						
Unrestricted funds	26,901	52,049	78,950	11,735	26,760	38,495
Restricted funds	-	-	-	-	10,943	10,943
	<u>26,901</u>	<u>52,049</u>	<u>78,950</u>	<u>11,735</u>	<u>37,703</u>	<u>49,438</u>

8 Description of charitable activities

Alrowwad Cultural & Arts Society

Supporting Alrowwad Cultural & Arts Society in Aida refugee camp, Bethlehem, as well as other cultural institutions and artists in Bethlehem and Palestine.

Bethlehem Cultural Festival

Producing the Bethlehem Cultural Festival of arts and culture of the Eastern Mediterranean and other activities organised throughout the year.

9 Grants payable

	Alrowwad Cultural & Arts Society 2023 £	Alrowwad Cultural & Arts Society 2022 £
Grants to institutions (1 grant):		
Alrowwad	10,142	9,225
-	<u>-</u>	<u>-</u>

FRIENDS OF BETHLEHEM UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

10 Support costs allocated to activities

	2023 £	2022 £
Office costs	99	101
PR & marketing	3,187	6,736
Website & social media	3,171	3,006
Travel & subsistence	21,610	8,054
Computer & software	1,271	1,492
Insurances	986	560
Sundry costs	1,969	357
Bank & card services	441	132
Governance costs	1,260	1,020
	<u>33,994</u>	<u>21,458</u>
Analysed between:		
Alrowwad Cultural & Arts Society	15,898	2,510
Bethlehem Cultural Festival	18,096	18,948
	<u>33,994</u>	<u>21,458</u>

11 Net movement in funds

	2023 £	2022 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	<u>750</u>	<u>750</u>

12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

Trustees were reimbursed for expenses incurred on behalf of Friends of Bethlehem UK as follows

Melissa Scott - £21,838 (2022 £10,727)
Martin Brown - £3,011 (2022 £20)

13 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Total	<u>-</u>	<u>-</u>

There were no employees whose annual remuneration was more than £60,000.

FRIENDS OF BETHLEHEM UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

15 Loans and overdrafts

	2023 £	2022 £
Other loans	3,000	3,000
Payable within one year	3,000	3,000

16 Creditors: amounts falling due within one year

	2023 £	2022 £
Borrowings	3,000	3,000
Trade creditors	3,519	55
Accruals and deferred income	1,201	1,021
	7,720	4,076

17 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 November 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 October 2023 £
Bethlehem Cultural Festival 2022	2,908	30,293	-	(33,201)	-
Bethlehem Cultural Festival 2023	-	17,828	-	(6,471)	11,357
Farha Film Screening	-	450	-	(450)	-
	2,908	48,571	-	(40,122)	11,357

FRIENDS OF BETHLEHEM UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

17 Restricted funds

(Continued)

Previous year:	At 1 November 2021 £	Incoming resources £	Resources expended £	Transfers £	At 31 October 2022 £
Arabic language project	2,700	-	(2,700)	-	-
Bethlehem Cultural Festival 2022	-	11,151	(8,243)	-	2,908
	<u>2,700</u>	<u>11,151</u>	<u>(10,943)</u>	<u>-</u>	<u>2,908</u>

Grants were received for the 2023/2024 Bethlehem Cultural Festival in advance.

The Charity receives donations and grants of a restricted nature, relating to specific year's production. These are deemed to be restricted until expenditure in relation to the specific purpose takes place.

Transfers

Transfers from restricted funds are made when funds received for restricted purposes are deemed expended and therefore unrestricted.

18 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 November 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 October 2023 £
General funds	<u>5,093</u>	<u>46,885</u>	<u>(82,420)</u>	<u>40,122</u>	<u>9,680</u>
Previous year:	At 1 November 2021 £	Incoming resources £	Resources expended £	Transfers £	At 31 October 2022 £
General funds	<u>6,561</u>	<u>38,637</u>	<u>(40,105)</u>	<u>-</u>	<u>5,093</u>

FRIENDS OF BETHLEHEM UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2023

19 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 October 2023:			
Current assets/(liabilities)	9,680	11,357	21,037
	<u>9,680</u>	<u>11,357</u>	<u>21,037</u>
	<u>9,680</u>	<u>11,357</u>	<u>21,037</u>
	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
At 31 October 2022:			
Current assets/(liabilities)	5,093	2,908	8,001
	<u>5,093</u>	<u>2,908</u>	<u>8,001</u>
	<u>5,093</u>	<u>2,908</u>	<u>8,001</u>

20 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).