

Charity registration number 1185770 (England and Wales)

FRIENDS OF BETHLEHEM UK
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 OCTOBER 2024

FRIENDS OF BETHLEHEM UK

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	M Scott R Mooney C Russell
Charity number	1185770
Company number	CE019168
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 2024

The trustees present their annual report and financial statements for the year ended 31 October 2024.

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 2024

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 2023/2024.

With the outbreak of war in October 2023 across Israel/Palestine, Friends of Bethlehem UK urgently met to consider the correct course of action given the sudden new situation. Planned events for the coming months needed to be reassessed and a new appropriate course taken with a sensitivity to the unfolding crisis. Having weathered the surprise outbreak of the global Covid pandemic in previous years, Friends of Bethlehem UK was well positioned to adapt.

Similarly, Alrowwad Centre for Arts and Culture, who Friends of Bethlehem UK continue to support, had to readjust to the unfolding crisis and war. Once again it found itself losing international visitors to the Centre and the economy of Aida refugee camp, Bethlehem and the West Bank began to suffer again.

All plans for the Bethlehem Cultural Festival programme of events in December 2023 were put on hold and replaced with events that reflected the tragic situation unfolding in the region.

Bethlehem Cultural Festival December 2023.

BCF put much of the December events on hold, replacing events planned with a programme more sympathetic to the tragedy unfolding.

Two new events were held in the Frontline Club, London. An evening of discussion and stories from Gaza and another evening of spoken word, poetry and music centred around Palestine. An evening of Palestinian short films was also held at the Garden Cinema in London.

From there BCF events moved to Glasgow for the festival's annual event at Glasgow Cathedral. The usual, scheduled annual tree lighting at Glasgow Cathedral, held jointly with the tree lighting in Manger Square, Bethlehem was replaced by a service of reflection with a carol composed by Nico Mulhy, "One Star", commissioned by BCF and sung by Glasgow Cathedral choir. The following day, an afternoon of Palestinian short films was hosted at Glasgow Film Theatre.

Two DJ dance nights that had been planned for London and Glasgow entitled "Watermelon Womxn" with a party atmosphere were deemed inappropriate with the situation at that time and so were postponed to the following year. These two events were changed to reflect the situation with evenings with the theme of "An historical Palestinian musical journey held in Glasgow with dance, film screenings and music. DJs, spoken word artists and artists from Haifa, London and Scotland joined together for the evening.

In June 2024 BCF organised an impromptu evening of music featuring well-known Palestinian singers from Palestine and its diaspora. The evening entitled "Palestine Vision" was a sell-out success that showcased the vast range of musical talent from Palestine.

The Festival's partnership with the Scottish Centre for Languages at Strathclyde University continues to strengthen year on year and Friends of Bethlehem UK continues to work with Glasgow City Council and Bethlehem Municipality to strengthen the twinning between the two cities through cultural projects.

BCF had received funding from the British Council and Creative Scotland to organise a UK tour for the Bethlehem based street artist Taqi Spateen. This was postponed to May/June 2024. The initial planned collaborations between Taqi and street artists Jimmy Cochrane in London and Ciaran Global in Glasgow expanded to include collaborations and residencies in Leeds, Bristol, Stroud and Belfast after BCF partners in these locations expressed an interest in hosting him.

FRIENDS OF BETHLEHEM UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

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.

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.

Talks with Dr Abdelfattah Abusrour, the director of Alrowwad Centre for Arts and Culture were organised with partners in Leeds, Glasgow and Edinburgh in December 2023, as well as a panel discussion in London organised by Friends of Bethlehem UK.

Financial review

As at 31 October 2024 unrestricted reserves stood at £ 2,423 (2023 £ 9,680) restricted reserves stood at £ 553 (2023 £ 11,357)

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 and its diaspora
- Expand to work with more partners in the UK and Palestine
- Seek artists and cultural practitioners in the UK for future collaborations in Palestine and the UK
- 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, Bethlehem Municipality and Glasgow City Council as well as venues who we have worked with over the past years.
- 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.

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

M Scott

N Dillon Hatcher

R Mooney

C Russell

(Resigned 12 February 2024)

FRIENDS OF BETHLEHEM UK

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 OCTOBER 2024

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.

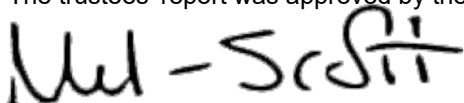
Organisational structure

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

19 August 2025

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 2024.

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.

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

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 Charities Act 2011.
- 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 financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements 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

19 August 2025

FRIENDS OF BETHLEHEM UK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 OCTOBER 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	35,402	18,554	53,956	36,244	48,571	84,815
Charitable activities	4	11,140	-	11,140	9,825	-	9,825
Other trading activities	5	-	-	-	816	-	816
Total income		<u>46,542</u>	<u>18,554</u>	<u>65,096</u>	<u>46,885</u>	<u>48,571</u>	<u>95,456</u>
Expenditure on:							
Raising funds	6	-	-	-	3,470	-	3,470
Charitable activities	7	83,157	-	83,157	78,950	-	78,950
Total expenditure		<u>83,157</u>	<u>-</u>	<u>83,157</u>	<u>82,420</u>	<u>-</u>	<u>82,420</u>
Net income/(expenditure)		(36,615)	18,554	(18,061)	(35,535)	48,571	13,036
Transfers between funds		29,358	(29,358)	-	40,122	(40,122)	-
Net movement in funds	11	(7,257)	(10,804)	(18,061)	4,587	8,449	13,036
Reconciliation of funds:							
Fund balances at 1 November 2023		9,680	11,357	21,037	5,093	2,908	8,001
Fund balances at 31 October 2024		<u>2,423</u>	<u>553</u>	<u>2,976</u>	<u>9,680</u>	<u>11,357</u>	<u>21,037</u>

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

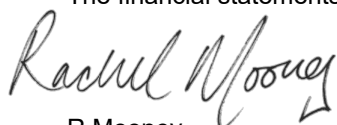
FRIENDS OF BETHLEHEM UK

BALANCE SHEET

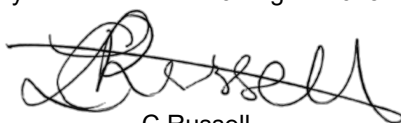
AS AT 31 OCTOBER 2024

	Notes	2024 £	£	2023 £	£
Current assets					
Cash at bank and in hand		11,489		28,757	
Creditors: amounts falling due within one year	16	<u>(8,513)</u>		<u>(7,720)</u>	
Net current assets			<u>2,976</u>		<u>21,037</u>
The funds of the charity					
Restricted income funds	17		553		11,357
Unrestricted funds	18		<u>2,423</u>		<u>9,680</u>
			<u>2,976</u>		<u>21,037</u>

The financial statements were approved by the trustees on 19 August 2025



R Mooney
Trustee



C Russell
Trustee

FRIENDS OF BETHLEHEM UK

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 OCTOBER 2024

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 2024

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 2024

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 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Donations and gifts	28,902	1,441	30,343	26,644	-	26,644
Grants	6,500	17,113	23,613	9,600	48,571	58,171
	<u>35,402</u>	<u>18,554</u>	<u>53,956</u>	<u>36,244</u>	<u>48,571</u>	<u>84,815</u>
Donations and gifts						
supporting Al Rowwad	28,902	-	28,902	26,644	-	26,644
Collection for UNWRA	-	449	449	-	-	-
Collection for MAP	-	888	888	-	-	-
Collection for MSF	-	104	104	-	-	-
	<u>28,902</u>	<u>1,441</u>	<u>30,343</u>	<u>26,644</u>	<u>-</u>	<u>26,644</u>
Grants						
British Council	-	3,500	3,500	-	-	-
University of Strathclyde	2,500	-	2,500	5,600	-	5,600
Glasgow City Council	4,000	-	4,000	4,000	-	4,000
Anonymous	-	4,160	4,160	-	-	-
Creative Scotland	-	4,953	4,953	-	18,457	18,457
Scottish Palestinian Forum	-	750	750	-	-	-
Arts Council	-	-	-	-	29,664	29,664
Arab Film Club	-	-	-	-	450	450
PRS Foundation	-	3,750	3,750	-	-	-
	<u>6,500</u>	<u>17,113</u>	<u>23,613</u>	<u>9,600</u>	<u>48,571</u>	<u>58,171</u>

FRIENDS OF BETHLEHEM UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2024

4 Income from charitable activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Bethlehem Cultural Festival		
Ticket sales	11,140	9,825

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Other income	-	816

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	-	2,700
Trading costs		
Other trading activities	-	770
Total costs	-	3,470

FRIENDS OF BETHLEHEM UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2024

7 Expenditure on charitable activities

	Alrowwad Cultural & Arts Society 2024 £	Bethlehem Cultural Festival 2024 £	Total 2024 £	Alrowwad Cultural & Arts Society 2023 £	Bethlehem Cultural Festival 2023 £	Total 2023 £
Direct costs						
Festival production costs	3,086	32,940	36,026	861	33,953	34,814
Grant funding of activities (see note 9)	5,000	500	5,500	10,142	-	10,142
Share of support and governance costs (see note 10)						
Support	14,183	25,548	39,731	15,768	16,966	32,734
Governance	190	1,710	1,900	130	1,130	1,260
	<u>22,459</u>	<u>60,698</u>	<u>83,157</u>	<u>26,901</u>	<u>52,049</u>	<u>78,950</u>
Analysis by fund						
Unrestricted funds	<u>22,459</u>	<u>60,698</u>	<u>83,157</u>	<u>26,901</u>	<u>52,049</u>	<u>78,950</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 2024 £	Bethlehem Cultural Festival 2024 £	Total 2024 £	Alrowwad Cultural & Arts Society 2023 £
Grants to institutions (2 grants):				
Alrowwad	5,000	-	5,000	10,142
SCILT Project	-	500	500	-
	<u>5,000</u>	<u>500</u>	<u>5,500</u>	<u>10,142</u>

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FRIENDS OF BETHLEHEM UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2024

10 Support costs allocated to activities

	2024 £	2023 £
Office costs	96	99
PR & marketing	4,158	3,187
Website & social media	2,000	3,171
Equipment hire	1,514	-
Travel & subsistence	27,680	21,610
Computer & software	1,266	1,271
Insurances	2,016	986
Sundry costs	650	1,969
Bank & card services	351	441
Governance costs	1,900	1,260
	<u>41,631</u>	<u>33,994</u>
Analysed between:		
Alrowwad Cultural & Arts Society	14,373	15,898
Bethlehem Cultural Festival	27,258	18,096
	<u>41,631</u>	<u>33,994</u>

11 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	<u>800</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 - £36,693 (2023 £21,838)
Martin Brown - £nil (2023 £3,011)

13 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 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 2024

14 Taxation

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

15 Loans and overdrafts

	2024 £	2023 £
Other loans	3,000	3,000
Payable within one year	3,000	3,000

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Borrowings	3,000	3,000
Trade creditors	4,213	3,519
Accruals and deferred income	1,300	1,201
	8,513	7,720

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 2023 £	Incoming resources £	Transfers At 31 October 2024 £	£
Bethlehem Cultural Festival	11,357	17,113	(28,470)	-
Collection for MAP	-	888	(888)	-
Collection for UNWRA	-	449	-	449
Collection for MSF	-	104	-	104
	11,357	18,554	(29,358)	553

FRIENDS OF BETHLEHEM UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2024

17 Restricted funds

(Continued)

Previous year:	At 1 November 2022 £	Incoming resources £	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)	-
	<u>2,908</u>	<u>48,571</u>	<u>(40,122)</u>	<u>11,357</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 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 October 2024 £
General funds	<u>9,680</u>	<u>46,542</u>	<u>(83,157)</u>	<u>29,358</u>	<u>2,423</u>
Previous year:	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>

FRIENDS OF BETHLEHEM UK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 OCTOBER 2024

19 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 October 2024:			
Current assets/(liabilities)	2,423	553	2,976
	<u>2,423</u>	<u>553</u>	<u>2,976</u>
	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>

20 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).