

Palestine Museum and Cultural Centre

Trustees Report and Financial Statements for the year to 31st December 2024

Charity number: 1190148

Palestine Museum and Cultural Centre Trustees' Annual Report for the year to 31st December 2024

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Reference and Administrative Information

Charity name: Palestine Museum and Cultural Centre
Charity registration number: 1190148
Registered Office and Operational Address: 27 Broad Street, Bristol BS1 2HG

Trustees 2024

Peace Handovsky
Angus MacPherson
Dr Helen Watts
Safia Malik

Structure, Governance and Management

The organisation is a Charitable Incorporated Organisation, incorporated and registered as a charity on 29th June 2020. Its governing document is the Constitution dated 16th November 2017.

Recruitment and Appointment of Trustees

Trustees are appointed by a resolution passed at Trustees' Meetings. In selecting individuals for appointment as charity trustees, the charity trustees have regard to the skills, knowledge and experience needed for the effective administration of the CIO.

Objects and Activities

Charitable Objects

The object of the CIO is to establish and maintain a museum to increase knowledge of the history, heritage, culture and daily life of Palestine and its people.

Public Benefit

We run a museum which is open to the public every Saturday and Sunday from 11am to 6pm, with occasional openings on weekday afternoons. We open for group visits at other times by arrangement and run events such as film nights, poetry, musical evenings and talks. We display a variety of Palestinian products for sale, with information about their origins and the communities who produce them.

The specific activities during the year that facilitated this are described below. The Trustees have read and had regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

The PMCC Trustees and Committee were active between 1st January 2024 to 31st December 2024. We welcomed over **8095** visitors in **2024**, an increase of **41.82%** on visitor numbers from the 2023 total of 5708.

We ran events throughout the year and welcomed small groups of visitors on request. We hosted **36** events with over **900+** attendees in total: **5** group visits, including scout groups and youth organisations, **9** requests for external stalls, including at Wake the Tiger and The Big Sing. We attended two festivals, Glastonbury and the Green Gathering. We collaborated with a number of local organisations including 2 films with the Bristol Palestine Film Festival, as well as a Bristol Palestinian Community Group, Bath Friends of Palestine, the Amos Trust, University of Bristol, University of the West of England and the inaugural Awraq Festival.

We continued to actively recruit volunteers online and in person. We increased the range, both type and price, of Palestinian products for sale.

Below is a snapshot of comments collected from our visitor feedback records:

- "The multimedia approach [stood out] - songs, clothes, pictures, products from Palestine as well as wall displays."
- "The high quality and range of products to purchase and the detail of information provided."
- "I liked reading about the culture of Palestinian peoples. Board summaries are also very helpful!"
- "Independent, educational, resourceful, well thought-out"
- "It was a very friendly and welcoming atmosphere."
- "It's a small place but full of valuable information."
- "What you are doing really helped educate me."
- "The exhibition is very detailed! Covers a wide range of things in an easy to understand format."

Financial Review

The accounts for the period show a surplus of £12,523 (2023 surplus of £6,681). This was due to substantial increases in the number of visitors and sales of Palestinian related products. Budgeted expenditure is determined by the income available, and the charity has no significant liabilities or financial commitments. Therefore the Trustees are satisfied that the charity remains a going concern.

Reserves Policy

To guard against any unforeseen substantial drop in income, the trustees have established a policy whereby the unrestricted cash funds should be enough to cover at least six months of expenditure on essential running costs, which equates to around £6,000. At the balance sheet date free reserves amounted to £29,565 (2023 £17,042), therefore the charity's level of reserves is in excess of the target figure, and the trustees have set aside £6,000 in a Contingency Reserve fund.

Palestine Museum and Cultural Centre Statement of Responsibilities of the Trustees

Trustees are required to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the charity and the incoming resources and application of resources, including the net income or expenditure, of the charitable company for the year. In preparing those financial statements the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the applicable Charities SORP;
- Make judgements and estimates that are reasonable and prudent;
- State whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and which enable them to ensure that the financial statements comply with the Charities Act 2011 and the applicable Charities (Accounts and Reports) Regulations.

The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities. The trustees confirm that to the best of their knowledge there is no information relevant to the Independent Examination of which the Examiner is unaware.

The trustees also confirm that they have taken all necessary steps to ensure that they themselves are aware of all relevant financial information and that this information has been communicated to the Examiner.

The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Approved by the trustees on 21st October 2025 and signed on their behalf by:



.....
Helen Watts, Trustee



.....
Angus Macpherson, Trustee

Independent examiner's report to the trustees of Palestine Museum and Cultural Centre

I report to the charity trustees on my examination of the accounts of the charity for the year ending 31st December 2024, which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner

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

Having satisfied myself that the accounts of the Company are not required to be audited under section 144 of the Charities 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. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the Charities 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:

1. accounting records were not kept in respect of the charity as required by the Charities Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of the Charities Act 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
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

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 accounts to be reached.



22nd October 2025

.....
Rupert Taylor
5 Mount Pleasant,
Millbrook
Torpoint
Cornwall PL10 1BH

Palestine Museum and Cultural Centre
Statement of Financial Activities
(incorporating Income & Expenditure Account)
Year to 31st December 2024

		Year to 31/12/24	Year to 31/12/23
		Total funds	Total funds
		<i>[all unrestricted]</i>	<i>[all unrestricted]</i>
	Notes	£	£
Income:			
Grants and donations	[2]	12,745	4,035
Charitable activities	[3]	75,469	35,573
		-----	-----
Total Income		88,214	39,608
 Expenditure:			
Fundraising costs	[4]	839	363
Charitable activities	[5]	74,851	32,564
		-----	-----
Total Expenditure		75,691	32,927
		-----	-----
Net Income / (Expenditure)		12,523	6,681
Transfers between funds	[9]	-	-
		-----	-----
Net Movement in Funds		12,523	6,681
 Total funds brought forward		17,042	10,361
		-----	-----
Total funds carried forward		29,565	17,042

Palestine Museum and Cultural Centre

Balance Sheet

As at 31st December 2024

Charity registration number: 1190148

	Notes	2024 £	2023 £
Fixed Assets	[6]	-	-
Current Assets			
Debtors and prepayments	[7]	643	728
Cash at bank and on hand		25,889	13,942
Stock on hand		3,272	2,750
		-----	-----
		29,803	17,420
Current Liabilities			
Creditors and accruals	[8]	238	378
		-----	-----
Net Current Assets		29,565	17,042
		-----	-----
Net Assets		29,565	17,042

The funds of the charity:

Unrestricted funds:

General funds	[9]	23,565	11,042
Designated funds	[9]	6,000	6,000
		-----	-----
		29,565	17,042

Approved by the trustees on 21st October 2025 and signed on their behalf by:



Helen Watts
Trustee



Angus Macpherson
Trustee

Palestine Museum and Cultural Centre

Notes to the Accounts

Year to 31st December 2024

[1] Principal Accounting Policies

The principal accounting policies adopted in the preparation of the financial statements are set out below.

(a) Basis of preparation

The financial statements have been prepared in accordance with the 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 2015), as amended by Update Bulletin 1 issued on 2nd February 2016, and the Charities Act 2011.

Palestine Museum and Cultural Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

(b) Preparation of the accounts on a going concern basis

The charity's balance sheet at 31st December 2024 is in surplus, and expenditure is only incurred from funds already received. Therefore the trustees are satisfied that the charity is a going concern on an ongoing basis.

(c) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the items of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from grants is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Income received in advance of activities is deferred until the criteria for income recognition have been met.

(d) Donated services and facilities

Donated professional services and facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity is probable and that economic benefit can be measured reliably. There were no such donations during the year in question. In accordance with the Charities SORP (FRS 102), the general volunteer time of trustees and volunteers is not recognised with any monetary value.

(e) Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the Bank.

(f) Fund Accounting

[i] Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

[ii] Designated funds are unrestricted funds set aside by the Management Committee for particular purposes.

[iii] Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

(g) Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. As the charity is not registered for VAT, all VAT on expenditure is charged as a cost against the activity for which the expenditure was incurred. Expenditure is classified under the following activity headings:

[i] Fundraising costs comprise the costs associated with attracting voluntary income and the costs of trading for fundraising purposes.

[ii] Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities, and those costs of an indirect nature necessary to support them.

[iii] Other expenditure represents those items not falling into any other heading. There were no such costs during the year in question.

(h) Allocation of support costs

Support costs are those functions that assist the work of the charity but do not directly undertake charitable activities. These include office costs, finance, personnel, payroll and governance costs which support the charity's charitable activities.

(i) Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

(j) Fixed Assets

Tangible fixed assets are written off over the expected useful life of the asset, at 25% per annum on the reducing balance method. Individual items costing less than £500 are not treated as fixed assets.

Palestine Museum and Cultural Centre

Notes to the Accounts (continued)

Year to 31st December 2024

(k) Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered.

(l) 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 account.

(m) Creditors

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 are normally recognised at their settlement amount after allowing for any trade discounts due.

[2] Income from grants and donations

	2024 Total [all unrestricted] £	2023 Total [all unrestricted] £
Individual donations	12,745	4,035
	<hr/> 12,745	<hr/> 4,035

[3] Income from charitable activities

	2024 Total [all unrestricted] £	2023 Total [all unrestricted] £
Sales of merchandise	71,501	35,289
Income from events	3,968	284
	<hr/> 75,469	<hr/> 35,573

The charity received no government grants during the year (2023 nil).

[4] Analysis of expenditure on fundraising

	2024 Total £	2023 Total £
Fees to payment platforms	839	363
	<hr/> 839	<hr/> 363

Palestine Museum and Cultural Centre

Notes to the Accounts (continued)

Year to 31st December 2024

[5] Analysis of expenditure on charitable activities

	Total 2024	Total 2023
	£	£
<u>Direct costs:</u>		
Event costs	3,483	1,146
Costs of merchandise	53,987	20,072
Display equipment and fittings	-	1,075
Marketing and publicity	2,307	-
Website and IT costs	788	581
Volunteer expenses	360	374
	<hr/>	<hr/>
	60,926	23,248
<u>Support costs:</u>		
Premises costs	2,601	4,676
Utilities	8,447	2,807
Cleaning and refuse	-	24
Telephone and internet	692	756
Bank charges	16	15
Insurance	1,242	500
Postage and stationery	10	9
Accountancy	56	304
Fee for independent examination	224	224
Sundry expenses	637	-
	<hr/>	<hr/>
Total Support Costs	13,926	9,316
	<hr/>	<hr/>
Total Charitable Expenditure	74,851	32,564

As the charity only undertook one area of activity during the period, support costs have not been apportioned.

[6] Tangible Fixed Assets

	2024	2023
	Equipment	Equipment
	£	£
<u>Cost</u>		
Opening balance	-	-
Additions during the year	-	-
	<hr/>	<hr/>
	-	-
<u>Depreciation</u>		
Opening balance	-	-
Charge for the year	-	-
	<hr/>	<hr/>
	-	-
	<hr/>	<hr/>
Net Book Value:	-	-

[7] Debtors and prepayments

	2024	2023
	£	£
Prepayments	643	666
Sundry debtors	-	62
	<hr/>	<hr/>
	643	728

Palestine Museum and Cultural Centre

Notes to the Accounts (continued)

Year to 31st December 2024

[8] <u>Creditors</u>	2024	2023
Amounts due within 12 months:	£	£
Accruals	238	378
	<hr/>	<hr/>
	238	378

[9] <u>Movements in funds</u>	Balance at 01/01/2024	Income	Expenditure	Transfers between funds	Balance at 31/12/2024
<u>Unrestricted Funds:</u>					
Designated funds:					
Contingency reserve	6,000	-	-	-	6,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Designated Funds:	6,000	-	-	-	6,000
General Funds	11,042	88,214	(75,691)	-	23,565
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Unrestricted Funds:	17,042	88,214	(75,691)	-	29,565
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Funds:	17,042	88,214	(75,691)	-	29,565

<u>Movements in funds</u>	Balance at			Transfers	Balance at
<i>Previous year comparison</i>	01/01/2023	Income	Expenditure	between funds	31/12/2023
<u>Unrestricted Funds:</u>					
Designated funds:					
Contingency reserve	-	-	-	6,000	6,000
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Designated Funds:	-	-	-	6,000	6,000
General Funds	10,361	39,608	(32,927)	(6,000)	11,042
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Unrestricted Funds:	10,361	39,608	(32,927)	-	17,042
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Total Funds:	10,361	39,608	(32,927)	-	17,042

[10] Payments to trustees and related party transactions

No trustees received remuneration during the year (2023 nil).

Two trustees received payments totalling £8,080 (2023 £3,310 to two trustees). These were all reimbursements of costs incurred in fulfilment of the charity's objects.

There were no other related party transactions during the year.

[11] Staff costs

The charity employed no staff during the year. All activities are carried out by volunteers.

The key management personnel of the charity are the trustees.

No employee benefits were paid to the key management personnel during the year.