

**Report of the Trustees and  
Financial Statements for the Year Ended 31 July 2025  
for  
Britain Palestine Project**



Brett Nicholls Associates  
Herbert House  
24 Herbert Street  
Glasgow  
G20 6NB

**Contents of the Financial Statements  
for the Year Ended 31 July 2025**

	<b>Page</b>
<b>Reference and Administrative Details</b>	1
<b>Report of the Trustees</b>	2 to 7
<b>Independent Examiner's Report</b>	8
<b>Statement of Financial Activities</b>	9
<b>Balance Sheet</b>	10
<b>Notes to the Financial Statements</b>	11 to 19

## **Britain Palestine Project**

### **Reference and Administrative Details for the Year Ended 31 July 2025**

#### **TRUSTEES**

A Whitley - Chair  
Dr P Starkey - Vice chair  
F Guy - Secretary  
T Mattar - Treasurer  
Dr I Karam  
N Pelham  
M Scott-Baumann  
Professor R Spooner OBE  
Sir V Fean  
B Frankal  
R Burden  
S Duncan (appointed 5.12.25)  
M Scott-Cracknell (resigned 5.12.25)  
Revd Dr M Doe (resigned 5.12.25)

#### **PRINCIPAL ADDRESS**

30 S. Oswald Road  
Edinburgh  
EH9 2HG

#### **REGISTERED CHARITY NUMBER**

SC047090

#### **INDEPENDENT EXAMINER**

David Nicholls FCCA  
Brett Nicholls Associates  
Herbert House  
24 Herbert Street  
Glasgow  
G20 6NB

#### **BANKERS**

Bank of Scotland  
The Mound  
Edinburgh  
EH1 1YZ

#### **SOLICITORS**

Turcan Connell  
Princes Exchange  
1 Earl Grey Street  
Edinburgh  
EH3 9EE

## **Britain Palestine Project**

### **Report of the Trustees for the Year Ended 31 July 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 July 2025. The trustees have adopted the provisions of 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**

### **Origins and Objectives**

The Britain Palestine Project became a Scottish Charitable Incorporated Organisation (SCIO) on 12 January 2017 and is registered with the Office of the Scottish Charity Regulator (OSCR) under charity number SC047090. In December 2024, the constitution was amended to change the charity's name from The Balfour Project to Britain Palestine Project, reflecting the organisation's mission and public-facing identity, following approval by the trustees, OSCR and Companies House.

The charity's purposes are the advancement of education and the advancement of human rights, conflict resolution and reconciliation. These aims are pursued through education, research, public engagement and policy advocacy, with a focus on advancing public understanding of Britain's historical and contemporary role in Israel/Palestine and promoting accountability under international law.

The charity seeks to inspire informed public discussion, build a national movement for justice for Palestinians, and contribute to policy change towards a just and lasting peace based on equal rights and mutual security for Palestinians and Israelis alike.

### **Vision**

Lasting peace with justice, security and equal rights for Palestinians and Israelis alike.

### **Mission Statement**

- Engage UK policymakers to ensure that foreign policy decisions uphold international law, equal rights, and commitments to a just peace in Israel/Palestine.
- Embed principles of international law and human rights in the national conversation about Israel/Palestine, to emphasise legal obligations and support accountability.
- Advance public understanding of the historical and contemporary dimensions of the Israel/Palestine issue through educational programmes and resources, highlighting Britain's role and responsibility.

### **Strategic approach**

At the 2025 Strategy Day, the trustees adopted a new Theory of Change framework to guide the charity's work. Under this framework, activity is organised around four core workstreams: Advocacy and Law, History and Education, Delivery, and Communications. These workstreams support the charity's overarching objective of influencing public understanding and policy through evidence-based education and advocacy.

For the period 2025 - 26, the trustees agreed that advocacy aimed at achieving concrete changes in UK Government policy would be the organisation's primary strategic priority, building on its educational and research foundations.

The Britain Palestine Project was created by British citizens to highlight Britain's record in Palestine before, during, and after the Mandate, effectively from 1840 to 1948, to the present day. Through education and advocacy, we work to advance equal rights for all in Palestine/Israel regardless of race or creed and achieve greater public awareness of Britain's current and historic responsibilities in Palestine/Israel. We seek to persuade the British Parliament and Government to demand that the rule of law and fundamental human rights, including the right to self-determination and the implementation of international law, are upheld in Israel/Palestine

The Britain Palestine Project asks the Government and people of the United Kingdom to:

- Acknowledge Britain's historical role in shaping 20th and 21st century Palestine/Israel, particularly in light of the Balfour Declaration and the policies of the British Mandate;
- Support Palestinians and Israelis in building a peaceful future based on equal rights, justice and security for all;
- Work for British Government recognition of the State of Palestine. (The UK recognised Palestine in September 2025)

## **Britain Palestine Project**

### **Report of the Trustees for the Year Ended 31 July 2025**

One of the important issues that the Project aims to promote is the impact and significance of recognition. While the British Government recognised the State of Israel in 1950, Palestinians remained stateless, exiled, refugees or second-class citizens within Israel. We urged the Government to immediately recognise the State of Palestine as a step towards equality and an end to the occupation. We welcome the UK's recognition of the State of Palestine which took place in September 2025 but was an advocacy goal during the period covered by this report. Recognition of the Palestinian state substantially improved the Palestinian position in international forums by enhancing its bargaining strengths and status. Advocacy of a Palestinian state does not mean that the Britain Palestine Project takes a position on final status for the Palestine/Israel question.

Priority Focus: In 2025 - 26 the Trustees agreed that advocacy aimed at achieving concrete changes in UK Government policy will be BPP's top priority. This reflects our strategic emphasis on translating our educational work and research into direct political impact in the coming year.

#### **ACHIEVEMENT AND PERFORMANCE MAIN ACTIVITIES AND ACHIEVEMENTS**

##### **Education**

During the year, the charity significantly expanded its educational work, reaching students, teachers and trainee educators across the UK.

A sixth-form lecture, From the Balfour Declaration to Gaza Today, was delivered by one of the charity's historian-trustees to approximately 530 students and 40 teachers at schools nationwide. The lecture provided historical context that many schools felt ill-equipped to address and was well received by both staff and students.

The charity also continued its work with postgraduate trainee teachers, delivering guest lectures, seminars and workshops at the Universities of Worcester, Manchester and Southampton. These sessions focused on the history of Israel/Palestine and the challenges of teaching contested histories, equipping future teachers with confidence and resources to address the subject in their classrooms.

In addition, the charity delivered a KS5 Source Analysis Masterclass, Colonial Practices and Resistance in Mandatory Palestine, 1922 - 1948, to 120 students across four schools and colleges. This programme was hosted at the University of Sussex in partnership with its Widening Participation programme and History Department.

A major development during the year was the creation of a new KS3 (Year 9) history scheme of work on the British Mandate of Palestine. The eight-lesson unit, titled How were Palestinian aspirations for independence denied, 1917-1948? was designed to address a significant gap in the secondary curriculum and aligns with National Curriculum requirements. Piloted with 225 students across the Haberdashers' Academies Trust South, the scheme aims to strengthen historical enquiry skills and teacher confidence. A further pilot and national rollout are planned for 2026.

##### **Fellowship Programme**

The Peace Advocacy Fellowship welcomed its sixth cohort during 2024 - 25. Demand for the programme remained high, with applications increasing again compared to previous years. The programme ran from October 2024 to June 2025 in a hybrid format, combining online workshops with in-person residential and training days.

The curriculum covered international law, the historical roots of the conflict, British foreign policy, advocacy strategy, public speaking and campaign planning. Alongside formal training, each Fellow designed and delivered an independent advocacy or education project within their university or community.

By summer 2025, the Fellowship programme had produced nearly 70 alumni. Many remain actively engaged with the charity and the wider movement for peace and justice, with alumni contributing to BPP's governance, committees and programme delivery, and others working in NGOs, Parliament and human rights advocacy.

Several Fellowship projects developed during the year contributed directly to the charity's advocacy work, including initiatives addressing UK arms exports, trade policy, and recognition of Palestinian statehood. An external review of the Fellowship programme was commissioned during the year to evaluate its impact and inform future development.

## **Britain Palestine Project**

### **Report of the Trustees for the Year Ended 31 July 2025**

#### **Events and Public Engagement**

The charity delivered a sustained programme of public events throughout the year.

Monthly webinars brought together diplomats, legal experts, academics, journalists and civil society leaders to address issues including international law, human rights, non-violent resistance, and political developments relating to Israel/Palestine. Attendance was consistently strong, with recordings reaching wider audiences through the charity's website and online platforms.

In May 2025, the charity hosted its annual conference in London, focused on the rule of law in the Israel/Palestine context. The conference brought together leading legal scholars, human rights lawyers, diplomats and policymakers to examine accountability, international legal obligations and UK policy. The event also marked the launch of the charity's Policy Platform 2025, outlining specific policy recommendations grounded in international law. Over 200 people attended in person, with additional engagement online.

Other events during the year included the launch of an educational documentary film, *From Nakba to Camp David: Israel and Palestine 1947 - 1978*, which has since been screened in multiple UK cities, as well as participation in partner events and parliamentary briefings.

#### **Advocacy**

Advocacy remained central to the charity's work. Throughout the year, the charity engaged with parliamentarians across parties, providing briefings, policy analysis and support for parliamentary questions and debates.

The charity contributed to joint NGO initiatives calling for changes to UK policy, including on arms exports and compliance with international humanitarian law. Supporter-led advocacy campaigns following the annual conference mobilised thousands of individuals to engage with their MPs on key policy issues.

The charity also continued sustained advocacy on specific issues, including the threatened displacement of Palestinian communities in Masafer Yatta, working with partners and supporters to raise awareness and press for UK government action.

#### **Media and Communications**

Communications activity expanded significantly during the year. The charity saw strong growth across its digital platforms, with increased engagement on social media and higher website traffic around major events and publications.

A key development was the expansion of the charity's Substack platform, which became an important channel for long-form analysis, commentary and podcasts. Written articles and the *International Law in Crisis* podcast series provided in-depth discussion of legal, historical and policy issues, reaching an engaged audience of subscribers.

An integrated communications strategy ensured consistent messaging across newsletters, social media and the website, supporting deeper engagement beyond individual events and campaigns.

#### **Impact**

The trustees believe that the charity made significant progress in advancing its charitable objectives during the year. Feedback from teachers, students, event participants and supporters demonstrates the value of the charity's educational resources and advocacy work.

The charity has expanded public understanding of Britain's role in Israel/Palestine, strengthened a network of informed advocates, and contributed credible, evidence-based policy proposals to public debate. The trustees are encouraged by the growth in engagement, the quality of partnerships developed, and the increasing visibility of the charity's work.

The trustees enter the next financial year confident in the organisation's direction and committed to building on the progress made in 2024 - 25.

## **Britain Palestine Project**

### **Report of the Trustees for the Year Ended 31 July 2025**

#### **FINANCIAL REVIEW**

##### **Financial position**

Our total income during the period was £205,861 (2024: £268,646). Public donations, including gift aid, amounted to £130,081 (2024: £202,004), while we received £60,000 in grants from trusts and foundations (2024: £55,000).

Additional income comprised £5,959 from trading activities, mainly ticket sales for film screenings, conferences and events (2024: £10,570), and £4,307 in bank interest (2024: £1,072). The increase in interest income reflects higher interest rates and the maintenance of healthy cash balances throughout the year.

Total expenditure for the year amounted to £208,107 (2024: £232,136). As a result, the charity recorded a net deficit of £2,246 for the year (2024: surplus of £36,510). The trustees consider this modest deficit to be manageable and consistent with planned activity levels.

At 31 July 2025, the charity held total reserves of £200,473 (2024: £202,719). All reserves were unrestricted. This balance comprised:

- a designated Reserve Fund of £50,000, held in line with the charity's reserves policy; and
- general unrestricted funds of £150,473, available to support ongoing operations and strategic priorities.

The trustees consider the level of reserves to be appropriate, providing financial stability while allowing the charity to continue delivering its objectives. Cash balances remained strong throughout the year, and the charity had no long-term liabilities.

##### **Reserves policy**

The trustees reviewed and reaffirmed the charity's reserves policy during the year. Under this policy, the Britain Palestine Project aims to maintain reserves equivalent to approximately three months' operating expenditure, currently assessed as £50,000. This level is considered sufficient to manage short-term financial risks, cash-flow fluctuations, and unforeseen costs, while ensuring that funds are actively deployed in pursuit of the charity's mission. The designated reserve is held in an appropriate interest-bearing savings account.

##### **Going concern**

After reviewing the charity's financial position, cash-flow forecasts, and funding outlook, the trustees are satisfied that the Britain Palestine Project remains a going concern. The charity enters the new financial year with adequate reserves, low fixed commitments, and a diversified income base, enabling it to continue operating and delivering its charitable activities for the foreseeable future.

#### **FUTURE PLANS**

In the coming year the charity will build on its Theory of Change framework by expanding work across its core areas of advocacy and law, history and education, programme delivery and communications. Particular priority will be given to policy engagement with UK decision-makers, developing educational resources that address Britain's historical role in Palestine, and strengthening the charity's fellowship and public engagement programmes. The trustees will also focus on widening partnerships with academic institutions, civil society organisations and policymakers, while securing the resources needed to scale the charity's activities and increase its impact.

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Overview**

The Balfour Project is governed by its constitution, which was adopted on 12 January 2017 and revised 31 January 2018, 1 July 2019, 4 May 2021, 29 March 2024 and 19 June 2025. Following a review of governance arrangements after March 2024, the trustees approved a small number of targeted constitutional amendments during 2024 - 25. In December 2024, the constitution was amended to change the charity's name from The Balfour Project to Britain Palestine Project, reflecting the organisation's mission and public-facing identity, following approval by the trustees, OSCR and Companies House. In June 2025, further amendments were agreed to modernise trustee tenure provisions: Clause 18 was revised so that trustees' three-year terms are calculated from the date of formal appointment or re-appointment by the Board, rather than by reference to Annual General Meetings, and Clause 19 was amended to reduce the mandatory break in service after three consecutive terms from two years to one year. These changes were intended to improve governance clarity, continuity and succession planning while remaining consistent with charity law and good practice.

The organisation was granted charitable status by OSCR and became a SCIO on 12 January 2017. The Board of Trustees is committed to leading the Britain Palestine Project with transparency and accountability. The Trustees have adopted a code of conduct to assist them in this endeavour. A risk register is reviewed quarterly at board meetings. Any complaints received from Britain Palestine Project supporters (or others) are referred for Board consideration by the Programmes Co-ordinator.

## **Britain Palestine Project**

### **Report of the Trustees for the Year Ended 31 July 2025**

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Trustee Recruitment, Appointment and Retirement**

Under the constitution, there must be a minimum of three Trustees. The Board may at any time appoint any person to be a Trustee by way of a resolution passed by majority vote at a Board Meeting. Exceptionally during this period the board had more than 12 members and the relevant clause in the constitution was amended to allow for this.

Each Trustee shall retire from office at the third Annual General Meeting following the commencement of their term of office. Trustees appointed prior to the adoption of this provision of the constitution shall continue to serve for their intended three-year term, retiring at the appropriate Annual General Meeting. Retiring Trustees may be reappointed, but a Trustee who has served for three consecutive terms of office must take a break from office and may not be reappointed until the earlier of:

- The second anniversary of the commencement of their break from office; or
- The second Annual General Meeting following the Annual General Meeting at which their break from office commenced.

All Trustees subscribe to the Britain Palestine Project Code of Conduct now the Britain Palestine Project Code of Conduct.

##### **Organisational structure**

The Britain Palestine Project's major stakeholders are the Advisory Forum Members, Patrons and significant donors. Advisory Forum Members are a source of ideas and advice to the Board and Executive Committee. They are briefed regularly about Board decisions, with opportunities to discuss, comment on current issues and question Trustees. The Executive Committee, drawn from Trustees and Advisory Forum Members (see below), supervises and helps implement day-to-day activities. The charities' Patrons and significant donors are informed of the content and outcome of Britain Palestine Project organised events, statements and press articles, including through an Annual Dinner.

The Board has appointed a Finance and Fundraising Committee which has a membership of 5 Trustees. This committee has an updated Terms of Reference and has adopted a formal Delegation of Authority. Rules and guidance for financial transactions are set out in the Britain Palestine Project Financial Control Policy and the Expenses Policy, which the Board reviews annually. To help the Treasurer, two other Trustees plus the Chair have access at will to the records of all the charity's financial activity and are encouraged by the Treasurer to query any entries which are not self-explanatory.

The Britain Palestine Project is governed by a Board of Trustees, which holds ultimate legal, fiduciary, and strategic responsibility for the organisation. The Board sets the overall direction of the charity, approves strategy and budgets, ensures compliance with charity law and regulatory obligations, and holds all committees accountable for their work. Supporting the Board's work is a Forum, which functions as a consultative and advisory space rather than a decision-making body. The Forum provides ideas, expertise, and critical debate that help inform the Board's thinking. Its relationship to the Board is one of influence and dialogue, not formal authority, reflecting its role in shaping discussion rather than determining policy.

Reporting directly to the Board are three standing committees. The Executive Committee, comprises the Executive Director, the Chair and the Chairs of the Board's Committees and Working Groups, provides operational leadership and strategic coordination, overseeing the implementation of the Board's decisions and ensuring that the organisation's activities remain aligned with its mission and priorities. It acts as the main interface between trustees and the organisation's staff, thematic working groups and plays a central role in supporting day-to-day delivery. The Finance Committee is responsible for financial governance, including oversight of budgets, financial controls, risk management, reserves, and statutory reporting, providing assurance to the Board that resources are being managed responsibly and transparently. The Fundraising Committee oversees fundraising strategy and donor engagement, ensuring that income generation is effective, ethical, and consistent with the organisation's values, risk framework, and legal obligations.



## Britain Palestine Project

### Report of the Trustees for the Year Ended 31 July 2025

#### STRUCTURE, GOVERNANCE AND MANAGEMENT

The charity's substantive work is further supported through a series of thematic working groups. The Law and Advocacy Working Group focuses on legal analysis, international law, accountability mechanisms, and advocacy positions. The History and Education Working Group develops historical research, educational programmes, exhibitions, and public-facing learning resources. The Communications Working Group is responsible for media relations, digital communications, publications, and maintaining narrative coherence across the organisation's work. These three working groups relate primarily to the Executive Committee, which coordinates their activities, resolves overlaps, and escalates proposals or issues to the Board where strategic or governance decisions are required.

In addition, a Gulf Fundraising Working Group operates with a specialist regional focus on fundraising in the Gulf. Given the particular governance, compliance, and due-diligence considerations associated with this work, the group reports directly into the Fundraising Committee rather than through the Executive Committee.

Taken together, this structure ensures a clear separation between governance and delivery while maintaining strong lines of communication and accountability. The Board governs and sets strategic direction, committees provide focused oversight, working groups develop and deliver programmes and outputs, and the Forum contributes wider insight and reflection to inform the organisation's work.

#### Patrons

- Rt Hon Tom Brake, former Deputy Leader, House of Commons Rt Revd Christopher Chessun, Anglican Bishop of Southwark
- Rt Revd James Curry, Auxiliary bishop of Westminster
- William Dalrymple, Historian
- Rt Hon Lord Peter Hain, former Secretary of State for Northern Ireland and Wales
- Baroness Morris of Bolton, Senior Deputy Speaker, House of Lords
- Rt Revd John Pritchard
- Former Anglican Bishop of Oxford
- Rabbi Danny Rich, Former Chief Executive, Liberal Judaism
- Mr Jon Snow, journalist and television news presenter
- Dr Monica Spooner, co-founder of the Britain Palestine Project and author
- Rt Hon Lord Soames of Fletching, Member, International Relations and Defence Committee, House of Lords
- Rt Hon Baroness Sayeeda Warsi, former Senior Minister of State, FCDO, and co-Chairwoman of the Conservative Party
- Dr Philippa Whitford, MP for the Scottish National Party to May 2024, breast surgeon

The Trustees are most grateful to the Patrons for their staunch support and wise counsel.

Approved by order of the board of trustees on 19/03/2026 and signed on its behalf by:



39E80000-3932-E2C2-3B05-08DE80DBF5EA

A Whitley – Trustee/Chair

## Independent Examiner's Report to the Trustees of Britain Palestine Project

I report on the accounts for the year ended 31 July 2025 set out on pages nine to nineteen.

### Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

### Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

### Independent examiner's statement

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

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
  - to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
  - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



39E80000-3932-E2C2-3B28-08DE80DBF5EA

David Nicholls FCCA  
Fellow of The Association of Chartered Certified Accountants  
Brett Nicholls Associates  
Herbert House  
24 Herbert Street  
Glasgow  
G20 6NB

25/03/2026

Date: ..... 39E80000-3932-E2C2-3B28-08DE80DBF5EA .....

# Britain Palestine Project

## Statement of Financial Activities for the Year Ended 31 July 2025

				Year Ended 31/7/25 Total funds £	Period 1/2/23 to 31/7/24 Total funds £
	Notes	Unrestricted funds £	Restricted funds £		
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	190,081	-	190,081	257,004
Other trading activities	4	5,959	-	5,959	10,570
Investment income	5	4,307	-	4,307	1,072
Other income		<u>5,514</u>	<u>-</u>	<u>5,514</u>	<u>-</u>
<b>Total</b>		<u>205,861</u>	<u>-</u>	<u>205,861</u>	<u>268,646</u>
 <b>EXPENDITURE ON</b>					
Raising funds		927	-	927	35
<b>Charitable activities</b>	6				
Charitable Activities		<u>207,180</u>	<u>-</u>	<u>207,180</u>	<u>232,101</u>
<b>Total</b>		<u>208,107</u>	<u>-</u>	<u>208,107</u>	<u>232,136</u>
 <b>NET INCOME/(EXPENDITURE)</b>		<u>(2,246)</u>	<u>-</u>	<u>(2,246)</u>	<u>36,510</u>
 <b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		<u>202,719</u>	<u>-</u>	<u>202,719</u>	<u>166,209</u>
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>200,473</u></u>	<u><u>-</u></u>	<u><u>200,473</u></u>	<u><u>202,719</u></u>

### CONTINUING OPERATIONS

This statement of financial activities includes all gains and losses recognised in the year.

During the current year all funds are unrestricted.

All income and expenditure derive from continuing activities in both the 12 month period to 31 July 2025 and 18 months to 31st July 2024.

Comparative figures for the previous year by fund type are shown in Note 10.

The notes on pages 11 to 19 form part of these financial statements.

# Britain Palestine Project

## Balance Sheet 31 July 2025

	Notes	2025 £	2024 £
<b>FIXED ASSETS</b>			
Intangible assets	11	13,804	-
Tangible assets	12	<u>953</u>	<u>-</u>
		14,757	-
<b>CURRENT ASSETS</b>			
Debtors: amounts falling due within one year	13	11,373	1,393
Cash at bank		<u>189,953</u>	<u>211,544</u>
		201,326	212,937
<b>CREDITORS</b>			
Amounts falling due within one year	14	(15,610)	(10,218)
		<u>185,716</u>	<u>202,719</u>
<b>NET CURRENT ASSETS</b>			
		200,473	202,719
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>			
		<u>200,473</u>	<u>202,719</u>
<b>NET ASSETS</b>			
		<u>200,473</u>	<u>202,719</u>
<b>FUNDS</b>	16		
Unrestricted funds:			
General fund		150,473	152,719
Reserve Fund		<u>50,000</u>	<u>50,000</u>
		<u>200,473</u>	<u>202,719</u>
<b>TOTAL FUNDS</b>		<u>200,473</u>	<u>202,719</u>

19/03/2026

The financial statements were approved by the Board of Trustees and authorised for issue on ..... 39F80000-3932-E2C2-3AE5-08DE80DBF5FA ..... and were signed on its behalf by:



.....  
T Mattar – Trustee/Treasurer

The notes on pages 11 to 19 form part of these financial statements.

**Notes to the Financial Statements  
for the Year Ended 31 July 2025**

**1. GENERAL INFORMATION**

Britain Palestine Project was established as a charity on 12 January 2017 and is registered with the Office of the Scottish Regulator Charity No. SC047090. The charity is a Scottish Charitable Incorporated Organisation (SCIO) and is governed by its constitution. Its registered address is 30 South Oswald Road, Edinburgh, EH9 2HG.

**2. ACCOUNTING POLICIES**

**Basis of preparing the financial statements**

The financial statements are prepared on an accruals basis, and on a going concern basis, in accordance with:

- the Charities and Trustee Investment (Scotland) Act 2005;
- Regulation 8 (Statement of account - Fully accrued accounts) of The Charities Accounts (Scotland) Regulations 2006;
- the Financial Reporting Standard applicable in the UK and Republic of Ireland, published in March 2018 ("FRS 102"), to the extent that it applies to small entities and public benefit entities;
- '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, published in October 2019 (FRS 102)' ("the Charities SORP");
- UK Generally Accepted Accounting Practice; and
- the historical cost convention.

The charity 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.

The financial statements are presented in UK sterling, which is the charity's functional currency, and rounded to the nearest pound.

There have been no changes to the basis of preparation this financial year or to the previous financial year's financial statements.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

**Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, 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 accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

**Going concern**

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

**Intangible assets**

Intangible assets are carried at cost less accumulated amortisation and accumulated impairment losses. They are amortised on a straight-line basis over their estimated useful life. Intellectual property is amortised over 10 years.

**Tangible fixed assets**

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Computer equipment            -    33% on cost

**Notes to the Financial Statements - continued  
for the Year Ended 31 July 2025**

**2. ACCOUNTING POLICIES - continued**

**Taxation**

Britain Palestine Project is a charity within the meaning of Section 467 of the Corporation Tax Act 2010. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that such income or gains are applied for charitable purposes only.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**Donations in kind**

The charity benefits from donations of goods and services ('donations in kind'). In accordance with the charity's accounting policy, these are not recognised in the Statement of Financial Activities where a reliable financial value cannot be measured or where the goods or services are provided voluntarily without an associated market transaction. However, where material, such donations are disclosed in the notes to the financial statements.

**3. DONATIONS AND LEGACIES**

	<b>Year Ended 31/7/25 £</b>	<b>Period 1/2/23 to 31/7/24 £</b>
Donations	116,628	182,447
Gift aid	13,453	19,557
Grants	<u>60,000</u>	<u>55,000</u>
	<u>190,081</u>	<u>257,004</u>

During the year the charity also received a number of non-cash contributions in the form of professional services, facilities, and other support provided without charge. In accordance with the charity's accounting policy, these contributions have not been recognised as income or expenditure in the Statement of Financial Activities because they were provided voluntarily and a reliable market value cannot always be established. Based on the charity's internal register of donated goods and services, the trustees estimate that the value of such contributions received during the year ended 31 July 2025 amounted to approximately £21,000. These contributions primarily comprised professional advice, programme support, venue provision, and other services provided by supporters and partners. The trustees are grateful for this support, which significantly assists the charity in delivering its charitable activities.

## Britain Palestine Project

### Notes to the Financial Statements - continued for the Year Ended 31 July 2025

#### 3. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	Year Ended 31/7/25 £	Period 1/2/23 to 31/7/24 £
Chesterton's Foundation	5,000	5,000
Arab Ambassadors' Council	15,000	30,000
Other Grants	-	20,000
A & S Bseisu Foundation	5,000	-
CAF Foundation	15,000	-
Asfari Foundation	5,000	-
Munib & Angela Masri Foundation	15,000	-
	<u>60,000</u>	<u>55,000</u>

#### 4. OTHER TRADING ACTIVITIES

	Year Ended 31/7/25 £	Period 1/2/23 to 31/7/24 £
Sale Of Books & Other Publications	764	118
Ticket Sales	5,195	10,452
	<u>5,959</u>	<u>10,570</u>

#### 5. INVESTMENT INCOME

	Year Ended 31/7/25 £	Period 1/2/23 to 31/7/24 £
Deposit account interest	<u>4,307</u>	<u>1,072</u>

#### 6. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 7) £	Support costs (see note 8) £	Totals £
Charitable Activities	<u>195,974</u>	<u>11,206</u>	<u>207,180</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2025

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Year Ended 31/7/25 £	Period 1/2/23 to 31/7/24 £
Staff costs	47,129	-
Sundries	302	-
Fellowship Costs	3,945	-
Film Production Costs	1,992	-
Film Screening Costs	1,516	-
Hospitality Costs	10,970	-
Incidental Programme costs	859	-
Policy Mogul Subscriptions	834	-
Printing & Design Costs	3,510	-
Programme Advertising	2,547	-
Programme Consultant Fees	24,700	-
Programme Intern Payments	5,802	-
Programme Travel	15,186	-
Programme Venue Hire Costs	3,988	-
Recruitment Costs	17,249	-
Core Consultant Fees	25,492	-
IT Support	15,704	-
Photography Costs	554	-
Research & Development	2,500	-
Staff Training Costs	500	-
Storage Costs	2,074	-
Subscription Costs	4,958	-
Charitable activities	-	205,307
Depreciation	3,663	-
	<u>195,974</u>	<u>205,307</u>

Sufficient information is not available to provide a further breakdown of charitable activities expenditure for the prior year, and this analysis was not included in the previous year's accounts.

8. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Charitable Activities	<u>988</u>	<u>301</u>	<u>9,917</u>	<u>11,206</u>

Support costs, included in the above, are as follows:

	Year Ended 31/7/25 Charitable Activities £	Period 1/2/23 to 31/7/24 Total activities £
Insurance	446	1,760
IT costs	-	5,547
Postage and stationery	298	995
Advertising	-	5,979
Office supplies	244	257
Website & Email Costs	-	5,465
Carried forward	988	20,003



Notes to the Financial Statements - continued  
for the Year Ended 31 July 2025

8. SUPPORT COSTS - continued

	Year Ended 31/7/25 Charitable Activities £	Period 1/2/23 to 31/7/24 Total activities £
Brought forward	988	20,003
Storage Costs	-	2,819
Subscriptions	-	235
Bank charges	301	116
Trustees' remuneration etc	3,269	3,112
Accounting/Bookkeeping Costs	4,308	359
Accounts Preparation & IE	2,340	-
Professional fees	-	150
	<u>11,206</u>	<u>26,794</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 July 2025 nor for the period ended 31 July 2024.

Trustees' expenses

	Year Ended 31/7/25 £	Period 1/2/23 to 31/7/24 £
Trustees' expenses	<u>3,269</u>	<u>3,112</u>

These expenses primarily related to travel, accommodation, and other necessary costs for 7 trustees (2024: 4 trustees).

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	242,016	14,988	257,004
Other trading activities	10,570	-	10,570
Investment income	<u>1,072</u>	<u>-</u>	<u>1,072</u>
<b>Total</b>	<u>253,658</u>	<u>14,988</u>	<u>268,646</u>
<b>EXPENDITURE ON</b>			
Raising funds	35	-	35
<b>Charitable activities</b>			
Charitable Activities	<u>216,988</u>	<u>15,113</u>	<u>232,101</u>
<b>Total</b>	<u>217,023</u>	<u>15,113</u>	<u>232,136</u>
<b>NET INCOME/(EXPENDITURE)</b>	36,635	(125)	36,510

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2025

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	166,084	125	166,209
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>202,719</u>	<u>-</u>	<u>202,719</u>

11. INTANGIBLE FIXED ASSETS

	Intellectual Property £
<b>COST</b>	
Additions	<u>16,990</u>
<b>AMORTISATION</b>	
Charge for year	<u>3,186</u>
<b>NET BOOK VALUE</b>	
At 31 July 2025	<u>13,804</u>
At 31 July 2024	<u>-</u>

In addition to the assets recognised in the accounts, the charity controls two films, 'Britain in Palestine 1917 to 1948' and 'From the Nakba to Camp David'. Due to the age and nature of these assets, reliable valuations are not readily available; however, the trustees estimate their values to be approximately £10,000 and £6,000 respectively.

12. TANGIBLE FIXED ASSETS

	Computer equipment £
<b>COST</b>	
Additions	<u>1,430</u>
<b>DEPRECIATION</b>	
Charge for year	<u>477</u>
<b>NET BOOK VALUE</b>	
At 31 July 2025	<u>953</u>
At 31 July 2024	<u>-</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2025

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade debtors	158	-
Other debtors	538	-
Gift Aid Receivable	273	658
Paypal Account	56	8
Prepayments and accrued income	10,348	727
	<u>11,373</u>	<u>1,393</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Trade creditors	10,081	359
Social security and other taxes	1,524	-
Pension Liability	1,665	-
Accrued expenses	2,340	9,859
	<u>15,610</u>	<u>10,218</u>

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
Fixed assets	14,757	-	14,757	-
Current assets	201,326	-	201,326	212,937
Current liabilities	(15,610)	-	(15,610)	(10,218)
	<u>200,473</u>	<u>-</u>	<u>200,473</u>	<u>202,719</u>

	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
Fixed assets	-	-	-	-
Current assets	212,937	-	212,937	166,209
Current liabilities	(10,218)	-	(10,218)	-
	<u>202,719</u>	<u>-</u>	<u>202,719</u>	<u>166,209</u>

16. MOVEMENT IN FUNDS

	At 1/8/24 £	Net movement in funds £	At 31/7/25 £
<b>Unrestricted funds</b>			
General fund	152,719	(2,246)	150,473
Reserve Fund	50,000	-	50,000
	<u>202,719</u>	<u>(2,246)</u>	<u>200,473</u>
<b>TOTAL FUNDS</b>	<u>202,719</u>	<u>(2,246)</u>	<u>200,473</u>

Notes to the Financial Statements - continued  
for the Year Ended 31 July 2025

16. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	205,861	(208,107)	(2,246)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>205,861</u>	<u>(208,107)</u>	<u>(2,246)</u>

Comparatives for movement in funds

	At 1/2/23 £	Net movement in funds £	At 31/7/24 £
<b>Unrestricted funds</b>			
General fund	116,084	36,635	152,719
Reserve Fund	<u>50,000</u>	<u>-</u>	<u>50,000</u>
	166,084	36,635	202,719
<b>Restricted funds</b>			
The Fellowship Programme	125	(125)	-
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>166,209</u>	<u>36,510</u>	<u>202,719</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	253,658	(217,023)	36,635
<b>Restricted funds</b>			
The Fellowship Programme	7,494	(7,619)	(125)
The Annual Conference	<u>7,494</u>	<u>(7,494)</u>	<u>-</u>
	14,988	(15,113)	(125)
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	<u>268,646</u>	<u>(232,136)</u>	<u>36,510</u>

**Notes to the Financial Statements - continued  
for the Year Ended 31 July 2025**

**17. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 July 2025 except those disclosed in note 9.

**18. UNRESTRICTED FUNDS**

General Funds - The unrestricted, free reserves of the Charity

Reserve Funds - The designated reserves fund

**19. RESTRICTED FUNDS**

The Fellowship Programme - Restricted to support the Fellowship programme.

The Annual Conference - Restricted to support the BPP Annual Conference