Palestine Museum and Cultural Centre

Trustees Report and Financial Statements for the year to 31st December 2025

Charity number: 1190148

Palestine Museum and Cultural Centre
Trustees' Annual Report
for the year to 31st December 2025

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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 2025

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 15th June 2020.

Recruitment and Appointment of Trustees
Trustees are appointed by a resolution passed at Trustees' Meetings. Any person who is willing and eligible to act as a trustee, may be appointed by a decision of the trustees. 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 sell a variety of Palestinian products. We also respond to requests from other venues to run stalls selling Palestinian produce at other events.

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.

Contribution made by volunteers
All our activities are carried out by volunteers, and we employ no paid staff.

Achievements and Performance

The PMCC Trustees and Committee were active between 1st January 2025 to 31st December 2025. We welcomed over **8859** visitors in **2025**, an increase of **8.39%** on visitor numbers from the **2024** total of **8095.**

- We ran events throughout the year and welcomed small groups of visitors on request.
- We hosted **37** events with over **1080+** attendees in total: **4** group visits, including scout groups and youth organisations, **12** requests for external stalls, including at Easton Arts Trail, and with Feeding Bristol and MAZI Project supporting the Union of Agricultural Work Committees (UAWC) in Palestine.
- 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 the Bristol Palestine Alliance, Bristol Families for Palestine, the Amos Trust and the 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, and use these products to help tell the story of daily life in Palestine.

Visitor feedback:
- Online feedback: "What a fantastic place. Lots of information and wonderful items on sale. I spoke with a few volunteers who were informative and kind. I got myself some delicious olive oil and spices. A lovely hidden gem in Bristol - definitely worth a visit."
- We collected 588 written comments of support from visitors to the museum from over 56 countries.
- The 6 top visitor country of origins were in order: UK/ England, Republic of Ireland, Italy, Wales, France, USA and Türkiye. We also received visitors from 7 continents: Africa, Asia, Australasia, North and South America, Europe, Central Asia and including some small

island nations.

Below is a selection of comments from our visitors:

- “Thank you for enlightening us with all the information”
- “I came because I felt the news didn’t report accurately on what is happening and wanted to see for myself”
- “Wonderful to see goods made in Palestine and great historical learning”
- “[name of volunteer] was particularly friendly”
- “Excellent to have somewhere to gain more knowledge”
- “Amazing collection, helpful volunteers, very moving”
- “Thank you for sharing Palestinian voices and history and culture for all”
- “Very impressive exhibition”
- “Wish this centre was open on weekdays also”
- “Beautiful embroidery and traditional art”
- “10/10”

Financial Review

The accounts for the period show a surplus of £5,634 (2024 surplus of £12,523). 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 £10,000. At the balance sheet date free reserves amounted to £35,199 (2024 £29,565), therefore the charity’s level of reserves is in excess of the target figure, and the trustees have set aside £10,000 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 13th October 2026 and signed on their behalf by:

Helen Watts

……
Helen Watts, Trustee

Angus Macpherson

……
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 2025, 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.



……..... 14th October 2026

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 2025

	Notes	Year to 31/12/25 Total funds *[all unrestricted]*	Year to 31/12/24 Total funds *[all unrestricted]*
		£	**£**
Income:			
Grants and donations	[2]	7,348	12,745
Charitable activities	[3]	75,207	75,469
Total Income		**82,556**	**88,214**
Expenditure:			
Fundraising costs	[4]	940	839
Charitable activities	[5]	75,982	74,851
Total Expenditure		**76,922**	**75,691**
Net Income / (Expenditure)		**5,634**	**12,523**
Transfers between funds	[9]	-	-
Net Movement in Funds		**5,634**	**12,523**
Total funds brought forward		29,565	17,042
Total funds carried forward		**35,199**	**29,565**

Palestine Museum and Cultural Centre
Balance Sheet
As at 31st December 2025

Charity registration number: 1190148

	Notes	2025 £	2024 £
Fixed Assets	[6]	-	-
Current Assets			
Debtors and prepayments	[7]	4,061	643
Cash at bank and on hand		24,424	25,889
Stock on hand		7,445	3,272
		35,929	29,803
Current Liabilities			
Creditors and accruals	[8]	730	238
Net Current Assets		35,199	29,565
Net Assets		**35,199**	**29,565**
The funds of the charity:			
Unrestricted funds:			
General funds	[9]	25,199	23,565
Designated funds	[9]	10,000	6,000
		35,199	**29,565**

Approved by the trustees on 13th October 2026 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 2025

[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 2025 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.

Palestine Museum and Cultural Centre
Notes to the Accounts (continued)
Year to 31st December 2025

(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.

(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

	2025 Total *[all unrestricted]* £	2024 Total *[all unrestricted]* £
Grants	300	-
Donations	7,048	12,745
	7,348	12,745

[3] Income from charitable activities

	2025 Total *[all unrestricted]* £	2024 Total *[all unrestricted]* £
Sales of merchandise	71,507	71,501
Income from events	3,701	3,968
	75,207	75,469

The charity received no government grants during the year (2024 nil).

[4] Analysis of expenditure on fundraising

	2025 Total £	2024 Total £
Fees to payment platforms	940	839
	940	839

Palestine Museum and Cultural Centre
Notes to the Accounts (continued)
Year to 31st December 2025

[5] Analysis of expenditure on charitable activities

	Total 2025 £	Total 2024 £
Direct costs:		
Event costs	3,771	3,483
Costs of merchandise	40,315	53,987
Display equipment and fittings	375	-
Marketing and publicity	404	2,307
Website and IT costs	566	788
Volunteer expenses	952	360
	46,384	60,926
Support costs:		
Premises costs	4,378	2,601
Utilities	7,364	8,447
Building maintenance	14,939	-
Telephone and internet	1,037	692
Bank charges	18	16
Legal and professional fees	47	-
Insurance	1,240	1,242
Postage and stationery	77	10
Accountancy	56	56
Fee for independent examination	224	224
Sundry expenses	217	637
Total Support Costs	29,597	13,926
Total Charitable Expenditure	75,982	74,851

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

[6] Tangible Fixed Assets

	2025 Equipment £
Cost	
Opening balance	-
Additions during the year	-
	-
Depreciation	
Opening balance	-
Charge for the year	-
	-
Net Book Value at 31/12/25:	-
Net Book Value at 31/12/24:	-

[7] Debtors and prepayments

	2025 £	2024 £
Prepayments	4,061	643
	4,061	643

Palestine Museum and Cultural Centre
Notes to the Accounts (continued)
Year to 31st December 2025

[8] Creditors

	2025	2024
Amounts due within 12 months:	£	£
Accruals	730	238
	730	238

[9] Movements in funds

	Balance at 01/01/2025	Income	Expenditure	Transfers between funds	Balance at 31/12/2025
Unrestricted Funds:					
Designated funds:					
Contingency reserve	6,000	-	-	4,000	10,000
Total Designated Funds:	6,000	-	-	4,000	10,000
General Funds	23,565	82,556	(76,922)	(4,000)	25,199
Total Unrestricted Funds:	29,565	82,556	(76,922)	-	35,199
Total Funds:	29,565	82,556	(76,922)	-	35,199

Movements in funds *Previous year comparison*	Balance at 01/01/2024	Income	Expenditure	Transfers between funds	Balance at 31/12/2024
Unrestricted Funds:					
Designated funds:					
Contingency reserve	6,000	-	-	-	6,000
Total Designated Funds:	6,000	-	-	-	6,000
General Funds	11,042	88,214	(75,691)	-	23,565
Total Unrestricted Funds:	17,042	88,214	(75,691)	-	29,565
Total Funds:	17,042	88,214	(75,691)	-	29,565

[10] Payments to trustees and related party transactions

No trustees received remuneration during the year (2024 nil).

Two trustees received payments totalling £1,088 (2024 £8,080 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.