SPaCE Annual Report 2025 January 1st to December 31st

Over the months of 2025, the trustees followed up on the decision reached at the end of the previous year that, with no prospect of an imminent restart of the projects we had previously supported in Gaza in their pre-existing form because all their buildings had been destroyed, SPaCE had to reorient its approach to address the humanitarian crisis. Our supporters made clear that as soon as the opportunity arose they would like to see SPaCE take an active role in helping to alleviate the desperate shortages in food, clothing, medicines, blankets and tents.

On 17th October 2024, just over one year into Israel's bombardment of Gaza, the UN described catastrophic conditions:

"A temporary surge of humanitarian assistance and commercial supply between May and August 2024 partly alleviated acute food insecurity and malnutrition conditions. However, September saw the lowest volume of commercial and humanitarian supplies entering Gaza since March 2024. This sharp decline will profoundly limit food availability and the ability of families to feed themselves and access services in the next few months. The upcoming winter season is expected to bring colder temperatures along with rain and potential flooding. Seasonal diseases and increasingly limited access to water and health services are likely to worsen acute malnutrition, especially in densely populated areas, where the risk of epidemics is already high." https://www.un.org/unispal/document/gaza-strip-ipc-report-sep24-apr25/

The trustees decided to draw on the funds that the Charity had accumulated in 2024 but had not been able to put to use, to restart transferring money to Gaza, in relation to specific requests, through the Sheffield Gaza Emergency Relief Fund. This organisation, led by a few Sheffield based Palestinian individuals, had demonstrated over the previous 12 months that it could operate effectively through a network of community volunteer aid workers in central and southern Gaza. These people have extensive local knowledge and had previously worked for international humanitarian organisations with considerable expertise in aid distribution. They were able to access supplies from private traders; identify some of the most needy families; distribute food and other essentials to them; provide detailed receipts on their purchases and report on the profile and response of the beneficiaries. In addition they had a close relationship with some of the workers from Never Stop Dreaming one of the projects we had previously funded.

During 2025, SPaCE was able to contribute over £91,000 to the emergency relief effort and a further £6500 to a youth group, which it had previously supported, and which required support to replace its destroyed equipment to train young people in presentation, filming and video editing skills; we received copies of the broadcasts the children were able to put on aa a result of the project.

In response to the situation in Gaza, there was a substantial increase in donations to SPaCE, especially after the decision to support the delivery of emergency supplies. At the beginning of 2025, SPaCE had £35,485 in its current account and a further £51,000 in a deposit account, which had been opened in the previous year in the light of the fact that during Israel's attack on and siege of Gaza, we were not able to use our funds.

Over the 12 months of 2025, SPaCE had transferred to Gaza, a total of £98,415 and had £25,953 in its current account and a further £51,335 **in** its deposit account. The latter was seen by trustees as a 'reserve' that they hoped would enable SPaCE to help relaunch the projects it had supported prior to October 2023: the Never Stop Dreaming Children's Centre (Khan Younis), the Qayis Healing Centre (Khuza'a) and New Horizons (Nusseirat Refugee camp).

Over 2025, SPaCE promoted its activities through appeals on social media and leafleting as well as publishing three Newsletters aimed at informing donors of the work that SPaCE was supporting in Gaza. The events ranged from collections at social gatherings to plant sales. The annual community event in Meersbrook Park, the small park Big Run, was particularly noteworthy not only as a fundraiser but as a popular entertainment that attracted several hundred people and hosted a number of Palestinian speakers and several running clubs as well as local choirs**.** These contributed to bring about a four-fold increase in donations through monthly Standing Orders, single donations and fundraising events organised by supporters. (Placed at the end for summative impact)

SPaCE has benefited from Zoom meetings with the teams in Gaza, facilitated by our trusted Sheffield-based partner (fluent in English and Arabic) enabling discussion and better understanding of the context on the ground. SPaCE also receives frequent photographic records, video accounts and documentation of the end use of the funds. We communicate these via a dedicated web page and seasonal Bulletin as well as by announcements at events**.** SPaCE also organised a successful weekend of films in May by linking with the Al Awda Gaza Film Festival, held fundraising concerts with local musicians and organised three fundraising socials.

Registered Charity Number: 1198863

SHEFFIELD PALESTINE CULTURAL EXCHANGE CIO

REPORT AND ACCOUNTS

YEAR ENDED 31 DECEMBER 2025

SHEFFIELD PALESTINE CULTURAL EXCHANGE CIO

REPORT AND ACCOUNTS

YEAR ENDED 31 DECEMBER 2025

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Full Name:	**SHEFFIELD PALESTINE CULTURAL EXCHANGE**
Registered Charity Number:	1198863
Address:	118 Upperthorpe Sheffield S6 3NF
Trustees:	Angela Martin Jonathan Feldman Dr Paul Kelemen Valerie Johnson (Deceased August 26)
Chair:	Angela Martin
Treasurer:	Dr Paul Kelemen
Bankers:	Virgin Money 66 Fargate Sheffield S1 2HE
Independent Examiner:	Stephanie Tolson Community Accountant Barnsley CVS Unit 3 Churchfield Court Barnsley S70 2JT

The Trustees present their report and accounts for the period ended 31 December 2025.

Structure, governance and management

Sheffield Palestine Cultural Exchange is a Charitable Incorporated Organisation (CIO), registered with the Charity Commission and governed by its constitution, adopted 6 May 2022.

The members of the CIO are the charity trustees. Membership of the CIO cannot be transferred to anyone else. The affairs of the charity are managed by the trustees, who may exercise all the powers of the charity.

If the CIO is wound up, the members of the CIO have no liability to contribute to its assets and no personal responsibility for settling its debts and liabilities.

There should be not less than 3 nor more than 11 appointed trustees.

The trustees who served during the year are shown on page 3 of this report.

Charitable aims and objectives

The objects of the charity are:

The objects of Sheffield Palestine Cultural Exchange are for the public benefit and will be to help and relieve the needs of children and young people living in the Occupied Palestinian Territories (OPT) by:
(i) improving health, play, cultural and educational activities and
(ii) raising awareness and public understanding in Sheffield of the living conditions of children and young people living in the OPT.

Trustee Training & Induction

As in line with our constitution, the charity trustees will make available to each new charity trustee, on or before his or her first appointment:

a) a copy of the current version of the constitution; and

b) a copy of the CIO's latest trustees' Annual report and statement of accounts

Risk Management

The trustees have ultimate responsibility for identifying and managing risk. The main risk to the organisation is the loss of funding to continue the operational running of the charity. The financial position and level of reserves are reviewed at each trustee meeting. For other areas, risk assessments are in place for projects and activities.

Activities undertaken for the public benefit and achievements during the period

In shaping the objectives for the year, the trustees have paid due regard to the public benefit guidance published by the Charity Commission.

Introduction

Over the months of 2025, the trustees followed up on the decision reached at the end of the previous year that, with no prospect of an imminent restart of the projects we had previously supported in Gaza in their pre-existing form because all their buildings had been destroyed, SPaCE had to reorient its approach to address the humanitarian crisis. Our supporters made clear that as soon as the opportunity arose they would like to see SPaCE take an active role in helping to alleviate the desperate shortages in food, clothing, medicines, blankets and tents.

UN Assessment

On 17th October 2024, just over one year into Israel's bombardment of Gaza, the UN described catastrophic conditions:

"A temporary surge of humanitarian assistance and commercial supply between May and August 2024 partly alleviated acute food insecurity and malnutrition conditions. However, September saw the lowest volume of commercial and humanitarian supplies entering Gaza since March 2024. This sharp decline will profoundly limit food availability and the ability of families to feed themselves and access services in the next few months. The upcoming winter season is expected to bring colder temperatures along with rain and potential flooding. Seasonal diseases and increasingly limited access to water and health services are likely to worsen acute malnutrition, especially in densely populated areas, where the risk of epidemics is already high." https://www.un.org/unispal/document/gaza-strip-ipc-report-sep24-apr25/

Gaza Emergency Relief Partnership

The trustees decided to draw on the funds that the Charity had accumulated in 2024 but had not been able to put to use, to restart transferring money to Gaza, in relation to specific requests, through the Sheffield Gaza Emergency Relief Fund.

This organisation, led by a few Sheffield based Palestinian individuals, had demonstrated over the previous 12 months that it could operate effectively through a network of community volunteer aid workers in central and southern Gaza. These people have extensive local knowledge and had previously worked for international humanitarian organisations with considerable expertise in aid distribution.

They were able to access supplies from private traders; identify some of the most needy families; distribute food and other essentials to them; provide detailed receipts on their purchases and report on the profile and response of the beneficiaries. In addition they had a close relationship with some of the workers from Never Stop Dreaming, one of the projects we had previously funded.

Finances

During 2025, SPaCE was able to contribute over £91,000 to the emergency relief effort and a further £6,500 to a youth group, which it had previously supported, and which required support to replace its destroyed equipment to train young people in presentation, filming and video editing skills; we received copies of the broadcasts the children were able to put on as a result of the project.

In response to the situation in Gaza, there was a substantial increase in donations to SPaCE, especially after the decision to support the delivery of emergency supplies. At the beginning of 2025, SPaCE had £35,485 in its current account and a further £50,155 in a deposit account, which had been opened in the previous year in the light of the fact that during Israel's attack on and siege of Gaza, we were not able to use our funds.

Over the 12 months of 2025, SPaCE had transferred to Gaza, a total of £102,985 and had £33,197 in its current account and a further £51,336 in its deposit account. The latter was seen by trustees as a 'reserve' that they hoped would enable SPaCE to help relaunch the projects it had supported prior to October 2023: the Never Stop Dreaming Children's Centre (Khan Younis), the Qayis Healing Centre (Khuza'a) and New Horizons (Nusseirat Refugee camp).

Fundraising and events

Over 2025, SPaCE promoted its activities through appeals on social media and leafleting as well as publishing three Newsletters aimed at informing donors of the work that SPaCE was supporting in Gaza.

The events ranged from collections at social gatherings to plant sales. The annual community event in Meersbrook Park, the small park Big Run, was particularly noteworthy not only as a fundraiser but as a popular entertainment that attracted several hundred people and hosted a number of Palestinian speakers and several running clubs as well as local choirs. These contributed to bring about a four-fold increase in donations through monthly Standing Orders, single donations and fundraising events organised by supporters. (Placed at the end for summative impact)

SPaCE has benefited from Zoom meetings with the teams in Gaza, facilitated by our trusted Sheffield-based partner (fluent in English and Arabic) enabling discussion and better understanding of the context on the ground. SPaCE also receives frequent photographic records, video accounts and documentation of the end use of the funds. We communicate these via a dedicated web page and seasonal Bulletin as well as by announcements at events.

SPaCE also organised a successful weekend of films in May by linking with the Al Awda Gaza Film Festival, held fundraising concerts with local musicians and organised three fundraising socials.

Future Plans

In the coming year SPaCE plans to appeal to the business sector. We have had some support but these have come from personal contacts. We now aim to contact businesses that have a record of making charitable donations. We have drafted for this purpose leaflets and letters.

We are also aiming to recruit more trustees with a view to attracting people with some of the skills – for example accountancy and in web design and graphics – that would help our work. Finally we report the sad news that Valerie Johnson, one of our trustees and a dedicated supporter of the Palestinian people, died in July of this year.

The Charity's policy on reserves

As a small charity, reliant on public and charitable funding and susceptible to factors beyond the control of the organisation, the trustees recognise the need to keep reserves at a level which will give the organisation stability to enable it to continue to operate in the future. However, ongoing liabilities are low and the only committed running costs are the costs of the website. The charity has commitments to it's partners in Palestine and ensures it has funds to meet them before they are made.

The actual level of reserves held at the year-end was £84,533. (2024: £85,640). Held within the general reserves are funds designated to specific projects/campaigns. At the year end there were £46,222 designated for Children's projects.

Related parties

The trustees consider that there are no related parties to the charity.

Trustees responsibilities for the financial statements

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy the financial position of the charity at any time and enable the trustees to prepare financial statements for each financial year. 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 or other irregularities.

Financial Position

The financial statements are set out in pages 9 to 12. The Receipts and Payments Account shows a deficit for the year of £1,107 (2024: surplus of £25,311). The total funds at the year-end stand at £84,533 (2024: £85,640).

The trustees declare that they have approved the report above.

Signed on behalf of the charity's trustees:

Signed:  Date: 12th October 2026

Dr P Kelemen, Treasurer

SHEFFIELD PALESTINE CULTURAL EXCHANGE CIO

INDEPENDENT EXAMINER'S REPORT

YEAR ENDED 31 DECEMBER 2025

I report on the accounts of the charity, which are set out on pages 9 to 12.

Respective responsibilities of trustees and examiner
The charity's trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year, under section 144 (2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- examine the accounts, under section 145 of the 2011 Act;
- follow the procedures laid down in the general directions given by the Charity Commissioners under section 145 (5)(b) of the 2011 Act; and
- state whether particular matters have come to my attention

Basis of independent examiner's report
My examination was carried out in accordance with the general directions given by the Charity Commission. 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 no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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 130 of the 2011 Act, and to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act 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.

Signed _____ Date: 12th October 2026

Stephanie Tolson
Community Accountant
Barnsley CVS,
Unit 3 Churchfield Court, Barnsley, S70 2JT

SHEFFIELD PALESTINE CULTURAL EXCHANGE CIO

RECEIPTS AND PAYMENTS ACCOUNT

FOR THE YEAR ENDED 31 DECEMBER 2025

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Receipts					
Donations & fundraising		106,775	-	106,775	57,398
Fundraising Events Income		2,350	-	2,350	2,916
Gift Aid		4,284	-	4,284	-
Calendar & Merchandising Income		1,191	-	1,191	1,930
Bank interest		1,180	-	1,180	155
Other Income		2,300	-	2,300	-
Total receipts		**118,080**	**-**	**118,080**	62,399
Payments					
Relief donations to Gaza		102,985		102,985	16,689
Speakers & artists		1,166	-	1,166	-
Activities & Events		2,792	-	2,792	740
Room Hire		1,093	-	1,093	472
Equipment & Equipment Hire		1,596	-	1,596	3,447
Catering & Refreshments		540	-	540	-
Printing and Publicity		2,622	-	2,622	2,582
Merchandising costs		2,254	-	2,254	1,817
Admin, IT & Office costs		762	-	762	92
Other donations		2,043	-	2,043	9,342
Volunteer & Travel Expenses		65	-	65	1,907
Fundraising Fees		1,252	-	1,252	-
Sundries		17	-	17	-
Total payments		**119,187**		**119,187**	37,088
Surplus/ (Deficit)		(1,107)	-	(1,107)	25,311
Transfers between funds	6	-	-	-	-
Funds brought forward		85,640	-	85,640	60,329
Total Funds Carried Forward	5	**84,533**	**-**	**84,533**	85,640

SHEFFIELD PALESTINE CULTURAL EXCHANGE CIO

STATEMENT OF ASSETS & LIABILITIES

AS AT 31 DECEMBER 2025

	Total 2025 £	Total 2024 £
Monetary Assets:		
Virgin Money Current Account	33,197	35,485
Unity Trust Savings Account	51,336	50,155
Total monetary assets	**84,533**	85,640
Other Current Assets:		
Debtors - Give as You Live donations	1,314	221
	1,314	221
Fixed Assets:		
A list of fixed assets retained for the charity's use is included in note 7 to the accounts (page 12)		
Liabilities:		
Accountancy fees	700	-
	700	-

The trustees declare that they have approved the accounts above.

Signed on behalf of the charity's trustees:

Date: 12th October 2026

Dr P Kelemen, Treasurer

1. Accounting policies

Basis of the preparation of the accounts

The financial statements have been prepared on a Receipts & Payments basis which summarises the movement of cash in and out of the organisation. In this context 'cash' includes cash equivalents, such as bank accounts where cash can be readily available to pay debts as they fall due. This format of accounts is available to non-company charities with gross annual income of £250,000 or less.

Classification of income & expenditure

Income and expenditure has been analysed in the accounts using natural classification.

Funds structure

The charity maintains an unrestricted fund which represents funds which are expendable at the discretion of the trustees in furtherance of the objects of the charity. Unrestricted funds may arise from general donations and fundraising, grants of a general nature, fees for service provision and payment for service delivery contracts.

Restricted funds are provided to the charity for particular purposes and may only be spent for the purposes for which they were given. Any balance remaining outstanding on a restricted fund at the end of the year is carried forward as a balance on the fund, unless permission has been given by the funder to remove the restriction on the balance outstanding. Restricted funds will arise from grants and donations given to the charity for specific purposes.

2. Trustee payments, benefits and expenses

There were no payments, remuneration or benefits to trustees during the period, other than out of pocket expenses that were reasonably incurred by trustees in promoting the purposes of the Charity.

3. Related Party Payments

There were no related party transactions during the period.

4. Independent Examination of accounts

The cost of the independent examination for the year was £700.

5. Movement in funds

	Opening Balance £	Receipts £	Payments £	Transfers £	Closing Balance £
Unrestricted Funds					
General Fund	54,721	82,607	(22,757)	(76,260)	38,311
Children's Projects	30,199	16,023	-	-	46,222
Emergency Relief Fund	720	19,450	(96,430)	76,260	-
	85,640	**118,080**	**(119,187)**	**-**	**84,533**
Restricted Funds					
None	-	-	-	-	-
	-	**-**	**-**	**-**	**-**
Total Funds	**85,640**	**118,080**	**(119,187)**	**-**	**84,533**

6. Fund Transfers between unrestricted funds

£76,260 was transferred from general unrestricted funds to the Emergency Relief Fund to enable the emergency relief funds to be sent to Gaza.

Where donations have been donated to a specific project or fundraising campaign then they will be allocated to the designated fund. Otherwise they will be held in the general funds until re-allocation to a funding pot is required.

7. Assets Retained for the Charity's Own Use

Projector

Barnsley CVS
Unit 3 Churchfield Court
Barnsley
S70 2JT

The Trustees
Sheffield Palestine Cultural Exchange
118 Upperthorpe
Sheffield
S6 3NF

5 October 2026

Dear Trustees

Accounts for the year ending 31 December 2025

Please find enclosed copies of your final accounts for the year ending 31 December 2025, together with the Independent Examiner's Report. Can you please arrange for each copy to be signed, returning one to us for our records. It should be noted that the accounts are not valid unless they are signed by ourselves and a representative of your organisation.

On completion of preparation of the accounts and the independent examination, I note that there were no areas of concern with regards to the financial management of the charity. We acknowledge that:

- For the financial year, accounting records have been kept using spreadsheets. The records contain details of all income and expenditure, and enable the trustees to disclose, with reasonable accuracy, the financial position of the charity at any one time.
- Supporting documentation has been kept for expenditure transactions. Supporting documentation has been kept for income where it is available.

If you need any further advice or support, please do not hesitate to contact me at the above address.

If you would like Barnsley CVS to prepare your accounts next year, please notify us prior to your year end so that we can schedule the work accordingly and so that we can ensure the accounts will be ready for you to present at your AGM and to meet the filing deadlines of the regulators.

Yours faithfully

Steph Tolson
Community Accountant