

# **COUNCIL FOR BRITISH RESEARCH IN THE LEVANT**

**(Registered Charity Number 1073015)**  
**(Company Registration Number 3566646)**

## **ANNUAL REPORT**

**YEAR ENDED 31 MARCH 2021**



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# **COUNCIL FOR BRITISH RESEARCH IN THE LEVANT**

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### **Council for British Research in the Levant**

Registered Charity Number 1073015

Registered Company Number 3566646

Registered Office: The British Academy

10 Carlton House Terrace

London SW1Y 5AH

President – Professor Clive Holes FBA

### **Trustees**

James Watt CVO	Chairman (retired November 2020)
Dr Robert Bewley	Chairman (elected November 2020)
Dr Gerasimos Tsourapas	Acting Hon Treasurer (March-November 2020)
John Shakeshaft	Hon Treasurer (elected November 2020)
Dr Elian Weizman	Hon Secretary (Acting Hon Sec March 2020; elected November 2020)
Prof Matthew Jones	Hon Research Chair (retired March 2021)
Dr Joanne Clarke	Hon Editor, Monographs and Publications Chair (retired November 2020)
Professor Graeme Barker	Hon Publications Chair (elected November 2020); Acting Hon Research Chair (March 2021)
Tom Thomson	Data Protection Officer
Dr Kamal Badreshany	(elected November 2020)
Dr May Darwich	(retired November 2020)
Dr Nellie Phoca-Cosmetatou	
Dr Nadia Naser-Najjab	(elected November 2020)
Kate Owen	
Dr Rachael Sparkes	

The trustees act as directors for the purposes of company law.

### **Principal Bankers**

Royal Bank of Scotland Plc  
London Drummonds Branch  
49 Charing Cross Road  
London  
SW1A 2DX

### **Auditors**

Williamson Morton Thornton LLP  
Verulam Point  
Station Way  
St Albans, Herts  
AL1 5HE

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### Governance and Management

#### Constitution

*The Council for British Research in the Levant ("CBRL") is a charity registered in England and Wales (Number 1073015). It is also a company registered under the Companies Act 2006 (Number 3566646). The CBRL is governed by its Memorandum and Articles of Association supplemented by Byelaws*

#### Corporate Governance

Management of the CBRL is vested in a Committee of Management, which consists of not fewer than five members elected by the CBRL membership in addition to those serving by virtue of their office. Honorary officers elected at the AGM in 2020/2021 are the President, Chair, Honorary Treasurer, Honorary Secretary, Honorary Research Chair, and Honorary Publications Chair. Editors of CBRL's journals and monographs are no longer required to be trustees. All members of the Committee must be CBRL members. The Committee of Management is the CBRL's Board of Trustees, and its members (other than the President) are the trustees of the CBRL. Ordinary Trustees serve for a maximum period of four consecutive years.

On election, trustees are given a copy of the Memorandum and Articles of Association, a copy of the Byelaws and CBRL procedural documentation. They are offered guidance on the role and responsibilities of trustees of registered charities. Trustees oversee the management of through quarterly meetings of the Committee of Management in London, scheduled meetings of the sub-committees, and where necessary, on an ad hoc basis via email, telephone or internal secure messaging, as appropriate. In 2020/2021, due to the coronavirus pandemic, all meetings were held virtually, including the AGM. The AGM was brought forward by one month, with elections taking place in November, with new trustees formally taking up their roles at the December Committee meeting.

The Committee of Management is supported by specialist sub-committees whose membership is supplemented by staff members and where required by additional co-opted members. A Human Resources (HR) sub-committee was added in 2020/2021:

- Finance and Governance: J Shakeshaft (Chair from December 2020), R Bewley, T Thomson, and Dr E Weizman. Pat Sucher, as past Hon Treasurer (retired March 2021), served as chair ex-officio until September 2020.
- Research: Dr Sossie Kasbarian (external assessor), Prof M Jones (Chair until March 2021), Prof Graeme Barker (Chair after March 2021), Dr M Darwich (retired December 2020), Dr R Sparks, and Dr G Tsourapas.
- Publications: Dr J Clarke (Chair, Hon Editor Monographs until December 2020), Prof G Barker (Chair, from December 2020). Prof G Philip (Levant Editor, ex-officio until December 2020), Dr Sarah Irving (Contemporary Levant Editor-in-Chief, ex-officio), C Middleton (co-opted until December 2020; Levant Editor-in-Chief from January 2021, ex-officio).
- Human Resources: Dr E Weizman (Chair), T Thomson, K Owen

Each sub-committee has its own terms of reference, and their reports are standing agenda items for the Committee of Management. Owing to the increasing professionalisation of CBRL's operations, a review of CBRL's constitution, committee structures, Honorary Officer, trustee roles, and membership structure has been initiated. Ad-hoc appointments panels continued to be set up to appoint new members of staff as well as ad-hoc working groups for time-limited issues of strategic importance. In recent years these are fundraising and library working groups.

The Committee of Management is responsible for considering and approving all the recommendations of its sub-committees, working with the CBRL directors, developing the overall strategy and direction of the CBRL. CBRL has begun a review of its mission, vision, strategy, governance, policies, and grant management, which is continuing into 2021/2022.

Day-to-day management of the CBRL is delegated to the directors who act both as Institute directors and ex-officio members of committees. Carol Palmer, the CBRL Director located in Amman, oversees operations at all locations. Toufic Haddad, director of the Kenyon Institute is responsible for staff and

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operations in East Jerusalem, also acting as CBRL Deputy Director. Both institute directors are active researchers in addition to their administrative and operational responsibilities.

### *Remuneration policy*

The governing principles of the Charity's draft remuneration policy are as follows:

- To ensure delivery of the Charity's objectives
- To attract and retain a motivated workforce with the skills and expertise necessary for organisational effectiveness
- That remuneration should be equitable and coherent across the organisation while recognising the particular complexities of employing staff in several countries
- To take account of the purposes, aims and values of the Charity
- To ensure that pay levels and pay increases are appropriate in the context of the interests of our beneficiaries.

### *Senior Executive Remuneration*

CBRL takes into account of the following principles in terms of the remuneration of its senior executives:

- To ensure that the Charity can access the types of skills, experiences and competencies that it needs in its senior staff, the specific scope of these roles in the Charity and the link to pay
- The nature of the wider employment offer made to senior employees, where pay is one part of a package that includes personal and career development, personal fulfilment and association with the public benefit delivered. The Charity recognises that it is, on occasion, possible to attract senior executives at a discount to public sector or private sector market rates.

In line with the recommendations of the NCVO Inquiry into Executive Remuneration published in April 2014, the Charity has decided to disclose the remuneration of the Executive Team, which for 2020/2021 comprised the directors of the overseas institutes.

Remuneration for the year ended 31 March 2021 comprised salary and pension contributions. There are no other pecuniary benefits for senior or other staff at the Charity.

### **Risks**

The Board has accepted the wider responsibilities in the revised Statement of Recommended Practice' Accounting and Reporting by Charities' issued by the Charity Commission in October 2000 as updated by SORP 2015. The Finance and Governance sub-committee reviews management and financial procedures to ensure the identification of major risks to which the CBRL may be exposed and to ensure appropriate systems are in place to mitigate them. Responsibility for reviewing and updating the CBRL risk register is currently held by the Data Protection Officer, a trustee and member of the Committee of Management, Finance and Governance and HR sub-committees.

Risks to our activities arise from regional instability and the potential impact on the security of our Institutes, staff, and visiting researchers. CBRL cannot replace the risk assessments undertaken within UK HEIs nor accept responsibility for visiting researchers and students, but CBRL works to minimise risks to staff and visitors. Procedures have been updated to ensure that researchers visiting our two overseas Institutes have undertaken their own risk assessments.

The operation of our Institutes is reliant on relevant permissions from authorities in the territories in which they are situated. Foreign NGOs and learned societies are increasingly subject to increased regulation and greater scrutiny throughout the Middle East, where CBRL maintains two institutes one each in East Jerusalem and Amman. CBRL mitigates these risks by demonstrating benefit to the local community and researchers (e.g. the Institute libraries and through partnerships on research projects) and building strong relationships with all relevant local and international stakeholders.

The other material risk faced by CBRL is in respect to its core British Academy (BA) funding. From March 2020, disbursement of the British Academy grant was monthly until June, when the British Academy notified CBRL that the annual allocation for 2020/2021 would be based on flat cash plus

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1.5%. However, the BA kept CBRL and other British International Research Institutes (BIRI) affiliated with the BA informed of its negotiations with the UK government throughout, including the outcome of the 2020 Comprehensive Spending Review. The CBRL is continuing its efforts to raise funds through a wide variety of means, to reduce dependence on the BA grant.

### Objectives and Activities for the Public Benefit

The CBRL is established to advance public education through conducting, supporting, and promoting scholarly research in the humanities, social sciences, and related subject areas in the Levant, and the dissemination of the useful results of such research. The trustees confirm that they have taken due regard to the Charity Commission's guidance on public benefit when reviewing the CBRL's achievements and plans. In March 2021, CBRL revised its mission and vision statements: 'to advance knowledge and understanding of the peoples and cultures of the Levant' (mission) and 'for research in the humanities, social sciences and related fields to make the fullest possible contribution to fostering knowledge and understanding of the Levant, for the common good' (vision). CBRL's research themes were also updated in March 2021 and can be viewed on the CBRL website ([cbri.ac.uk](http://cbri.ac.uk)). Lists of current and recent awards are published in the *CBRL Bulletin* and on the website, which also lists forthcoming and previous events.

The trustees have complied with the duty to have due regard to the public benefit guidance published by the Charity Commission (section 17 of the Charities Act 2011). The trustees draw attention to the membership services detailed on [www.cbri.ac.uk](http://www.cbri.ac.uk) (provision of library services, accommodation, research equipment, laboratory space and reference collections), grant and scholarships, and public lectures, academic workshops and other related events, notwithstanding the disruptions imposed by COVID-19. The CBRL Library, with its branches in both institutes and combined catalogue, remained closed during 2020/2021 due to the COVID-19 pandemic. There were some library visits by private appointment when circumstances allowed in Amman. CBRL journal publications have open-access policies, although these are dependent on funding being arranged by authors of papers. Many CBRL monographs are currently on an open access repository (the Archaeological Data Service). New volumes in future will be placed directly online as open access.

### Achievements and Performance

The CBRL achieves its objectives for public benefit through a programme of conducting, sponsoring and facilitating research and the dissemination of its in-house publications (*Levant*, *Contemporary Levant*, the *CBRL Bulletin*, and monographs), through its website, supporting publication in other outlets, by organising academic meetings and public lectures, and through the presentation of lectures on research by staff members. The *CBRL Bulletin* serves as a journal of record, with reports on all sponsored research; the website provides ongoing information in research and activities.

We continue to disseminate a wide range of research through our journals *Levant* and *Contemporary Levant* published online and in print. *Levant* continues to be ranked in the top quartile of all archaeological journals worldwide. During the period of this report 2020–21, *Levant* received 56 submissions of which 24 were accepted (in some cases subject to revision), 26 were rejected and 6 were withdrawn. 2020 marked the 52nd year of the publication of *Levant*; a backlog of printed issues (after publication online) is about to be cleared, with *Levant* Vol. 51, Issues 1, 2 appearing in 2020, Issue 3 in early 2021, and Vol. 52, Special Issue (1–2), appearing in June 2021, followed closely by Vol. 52, Issue 3. CBRL appointed a new Editor-in-Chief of *Levant*, Dr Caroline Middleton, who began in January 2021, taking over from Professor Graham Philip, Editor since 2008.

Dr Sarah Irving (Edge Hill University) completed her first full year as *Contemporary Levant* Editor-in-Chief in October 2020 and publication of both issues of Volume 5. The first was a special issue on *Levantine chronotopes: prisms for entangled histories* with guest editors Rana Issa & Einar Wigen. The second issue included the winning *Contemporary Levant* article prize in 2020: *Petitioning for Palestine: refugee appeals to international authorities* by Anne Irfan (Oxford University). A close runner up and special mention was given to *Thirsty water carriers: the production of uneven waterscapes in Sahl al-Battuf* by Muna Dajani (LSE). A double issue (2018-19) of CBRL's annual document of record, the *CBRL Bulletin* was produced in house in spring 2020 and made available online on the CBRL website.

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Our other publishing activity, archaeological monographs, continues to experience lower take up. This is likely to be the ongoing effect of the move to digital publishing, and of people still wishing to see their books in hard copy as offered by other publishers. However, Open Access (OA) challenges will continue to place pressures on the 'publisher pays' model. In the next few years, online OA digital monographs is likely to become the principal method of publishing archaeological monographs.

COVID-19 meant that it was impossible to organise face-to-face events during 2020/2021, and all events moved online using the Zoom platform. Between May 2020 and the end of March 2021, 22 webinars were organised: five panel presentations, ten book talks/launches, seven lectures/topical talks. All are archived on the CBRL's YouTube channel (CBRL video) and available as podcasts via the CBRL website. Some of the highlights and examples of the diversity of events include: "Looking forwards backwards: archaeological and geological perspectives on a sustainable future" a panel discussion with Iain Stewart (Royal Scientific Society, Jordan), Nizar Abu-Jaber (German-Jordanian University), and Carol Palmer (CBRL); "Migration diplomacy in the Levant: Lessons from the Syrian refugee crisis" CBRL's AGM lecture by trustee Gerasimos Tsourapas (then at Birmingham, from July 2021 at Glasgow, and CBRL trustee); "Covid, neoliberalism and the 'Arab Spring'" with Gilbert Achcar (SOAS University of London) in conversation with Toufic Haddad (CBRL); and "Stealing from the Saracens: How Islamic Architecture Shaped Europe" a book discussion with the author Diana Darke and Venetia Porter and Scott Redford (SOAS). The webinars were popular, allowing CBRL to reach audiences globally. There was total reach of 20,190 in 2020/2021, counting attendees plus views across all CBRL's social media.

CBRL commissioned a long-planned review of its libraries in autumn 2020 to inform and shape futures for CBRL libraries. Following a public tendering process, the commission was undertaken by an expert team from the American Center of Research (ACOR) in Amman, Jordan, and the report submitted in December. Su Hyeou Cho was appointed as a consultant to assist in making the changes and some of the report's recommendations have already been implemented, including moving and securing the Kenyon Institute's rare book collection and archive materials to a new location within the building and taking action to resubscribe to JSTOR across sites. The library report has also informed CBRL strategic planning discussions and ongoing management.

From April 2020 CBRL moved to the Xero platform for financial management with improved reporting capabilities. Further IT improvements include an upgrade to Microsoft 365 across CBRL, coordinated from the Amman Institute. This upgrade has united all CBRL locations, staff, and key trustees digitally with new emails under the cbri.ac.uk domain name. It has been a tremendous boon for team communication and essential in the pandemic context, serving to secure communications and data. In addition, a new customer relationship management platform (MembershipWorks) has been adopted to improve the management of CBRL's membership and contact lists, allowing for seamless integration with CBRL's new website and our upgraded financial platform. This move coincided with a new membership structure from January 2021 that separates enrollment from subscription to CBRL's journals. Journal subscription is now an optional added extra. CBRL's new website developed throughout the year was launched in April 2021.

After lockdown restrictions eased at the CBRL's Kenyon Institute in East Jerusalem, such that all staff and contractors had access to the site, renovations began to upgrade and refurbish interior and exterior spaces. Internally, renovations included redecorating, window repairs and new bedroom furniture, plus two bedrooms reassigned to accommodate rare book collections, archive materials and extra study space. This relocation created more workspace for library visitors on the ground floor, a key recommendation of the library review. A long-planned renovation of two external rooms, previously used to store archaeological finds, have also been completed. These are a portacabin which has been converted into a comfortable office suitable for rental to like-minded organisations, and the lower storage room, part of the original nineteenth-century villa construction with its roof refurbished as a seating area. Boundary fences and walls have been secured, as well as a camera system installed to improve security.

At the CBRL's institute in Amman, work continued on the Newton-Khalidi Cultural Heritage for Sustainable Development projects: *Mapping Digital Heritage in Jordan* (MaDiH) with Kings College London and the Hashemite University and the *Our Past, Our Future, All Together in Faynan* (OPOF) with Reading University to develop Faynan Museum. A second AHRC-sponsored project,

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*Archaeology to Business in Faynan* (ABIF), led by Reading University to support establishing a women's co-operative to produce handicrafts inspired by heritage for the women of the Faynan community, ran alongside OPOF. CBRL Amman continued to employ two project managers, supported by and with contributions from the core team: Nebras Maslamani, for OPOF and ABIF and Shatha Mubaideen, for MaDiH. All three projects were originally scheduled to be completed at the end of February 2021 but were extended due to delays caused by the pandemic. In November 2020, CBRL was delighted when the OPOF project won the Newton Prize to further develop social enterprise in the Faynan area in 2021/22 with Petra University and the Jordanian non-governmental organisation (NGO), Future Pioneers for Empowering Communities (FPEC). FPEC took over management of OPOF and ABIF's project extensions with the project manager moving to FPEC in March 2021 in advance of the commencement of the new Newton Prize project. MaDiH was extended to the end of April 2021 with the project manager continuing at CBRL Amman.

CBRL led with the British Institute at Ankara (BIAA) on the BA-funded BIRI Stage 2 review, manifesto and branding project started in November 2020 to capture points of shared interest, evidence of collaboration and opportunities for greater connectedness between the BIRI. The project consists of three elements: a report to include pathways towards greater collaboration and mutual benefit, the development of a shared visual identity, and the production of a manifesto, that is a promotional leaflet showcasing the BIRI. The commission was won by Only Studio with Claire Reynolds serving as project co-ordinator on behalf of all the BIRI engaged by CBRL.

CBRL employs staff in three locations: in London, Amman and East Jerusalem in addition to the Directors. Staff in the UK in 2020/2021 were: Miranda Ludden, Financial Controller (formerly titled Finance Officer); Claire Halliday, Executive Assistant (taking on the executive functions of the former Executive Officer from August 2020); and Maggie McNulty, Communications, Development and Programme Manager. Max Slaughter joined the London Office as Development Officer replacing Maggie McNulty from September 2020 to May 2021. Kendall Livingston held the role of part-time Outreach and Administrative Co-ordinator in the London office until September 2021 when Silvia Ferreri was appointed. The latter is a shared role with two other British International Research Institutes (BIRI) and administered by the British Institute for Persian Studies (BIPS), as part of on-going collaboration efforts. Office staff at CBRL in Amman in 2020/2021 were: Firas Bqa'in, Operations Manager; Safa Al-Muhtaseb, Administrator/Accountant; and Rudaina Al Momani, Librarian. Ghosoun Al Shebli joined the Amman team as Library Assistant from January to May 2021. Maida Smeir continued in her role as Administrator at CBRL's Kenyon Institute in Jerusalem. Caretaking and housekeeping staff at the Institutes were: Sami Saleh (KI), Osama Dasouqi (Amman), Sameera Jbour (Amman), and Mohammed Saleh (KI).

### Future plans

The trustees and Directors of the Institutes have made considerable progress in formulating a new strategy and four-year business plan designed to refresh and renew its mission of supporting and disseminating research on the Levant on a sustainable basis for the common good. The pandemic created time and space for CBRL staff and trustees to undertake a process of comprehensively updating CBRL strategic priorities, policies, procedures, facilities, and grant and management structures, to create a sound basis for CBRL futures, in a manner that the team could not have done under normal circumstances. The new strategy recognises the changing environment in terms of funding sources, researchers' needs and priorities, and the relevance of our activities to the countries of the Levant.

CBRL strategy for the next four years is structured around three core priorities:

- Protecting and enhancing research excellence
- Expanding reach and engagement
- Strengthening the organisation and its operating model

Our activities to support these objectives include:

- Reviewing and modernising our governance structure;



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- Reassessing our award portfolio to include guidance on best practice according to the UK's Research Integrity Concordat, revised residency opportunities at our Institutes and a greater diversity of research opportunities for a diverse and inclusive range of scholars;
- Investing in our libraries and the accessibility of our archives and research resources, physical and digital;
- Formalising strategic partnerships with UK and regional HEIs and organisations sharing our mission and vision;
- Moving the Amman Institute to a new location with possibilities for increased engagement and collaboration;
- Developing and implementing a new communications strategy, including improving measurements to evaluate impact and that build on enhanced opportunities for digital engagement and outreach;
- Continuing to upgrade HR structures and practices;
- Designing and developing a comprehensive fundraising strategy; and
- Increasing collaboration with fellow British International Research Institutes (BIRI)

### Impact of Covid-19

A consequence of the COVID-19 pandemic was that both CBRL's Institutes in the region remained officially closed to the public in 2020/2021 with UK-based researchers unable to travel to the region due to travel restrictions imposed by the FCDO and their home institutions. CBRL's branch in East Jerusalem, the Kenyon Institute, consistently featured within the country's 'red zone', at times making it impossible for any staff except the Institute's Director to have access the site during the country's three severe lockdowns. Jordan imposed the world's strictest and most successful lockdown initially, with all staff working from home for two months. All staff in the UK worked from home. While project-funded work in Jordan was able to continue, progress on some elements were delayed due to travel restrictions and the possibility of holding face-to-face meetings.

The direct financial impact of the lockdown measures arising from the Covid-19 pandemic was limited to the loss of income from the hostels which could not be run for the whole of the financial year by the Institutes in East Jerusalem and Amman. A normal year of hostel revenue would be approximately £40,000. The majority of CBRL sponsored researchers 2020/2021 were unable to undertake research visits, awaiting the lifting of travel restrictions. CBRL's two researchers funded by UCL's Nahrein Network were unable to travel from the region to the UK to take up their fellowships with virtual scholarships offered latterly, also due to the retraction of funding from the AHRC following a change in government priorities caused by the pandemic.

It was not possible to hold face-to face events in 2020/2021 but CBRL was able to develop online resources and activities in response, which had a positive effect of increasing outreach globally. All trustee meetings were virtual in 2020/2021 CBRL on Zoom, which had a positive effect on attendance, reducing travel time for trustees and travel costs of governance organisationally. Holding the AGM by Zoom also facilitated member attendance removing the necessity to travel to London. Moreover, as discussed above, the period of the pandemic created time and space for a comprehensive review of CBRL strategy, policies, and grant offerings and oversight that were continuing beyond the end of the financial year.

Covid-19 delayed planned renovations and upgrades at CBRL's Kenyon Institute in East Jerusalem, but the continued closure facilitated their continuation and completion once the situation allowed. At the Amman Institute, Newton Fund AHRC project work continued but faced some minor delays. Covid-19 has affected opportunities to apply for new UKRI research funding opportunities, notably due to a reduction in the Global Challenges Research (GCRF) funding, which also funds the Newton Fund programme, following the UK government decision to reduce Overseas Development Assistance (ODA) in March 2021.

### Grants Policy

CBRL awards held in 2020/2021 were based on protocols in the CBRL Manual for Research Support (last reviewed 2013). The CBRL Fellowships schemes offer Post-Doctoral Fellowships to applicants within seven years of completing a PhD, and Visiting Research Fellowships to established

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researchers, normally holding a university position. Post-Doctoral Fellowships are for 3 or 6-month periods and Visiting Research Fellowships are for 1-, 2- or 3-month periods. Pilot Study awards are available to help researchers undertaking initial exploratory work or a feasibility study with a view to preparing a later application for major funding from a Research Council or the British Academy or similar. CBRL also offers Team-based fieldwork research awards, designed to support team-based research over one, two or three years. In addition, CBRL is able to fund a series of annual Travel Grants, up to a maximum award of £800, for research in the countries of the Levant. The travel grants available to PhD researchers are funded by our generous members and supporters through our Travel Grants Fund, as the specific terms do not allow us to support PhD work from our BA grant.

Applications for funding of research projects in the Levant are sought through advertising in academic and research institutions and the Internet. Applicants are invited to submit their proposals in a specific format. The applications are reviewed on their academic merit through a stringent process of peer review by appropriate experts including those who are not associated with CBRL. Final selection is made by the CBRL Research sub-committee. Ethnicity, gender, age, disability, sexual orientation, religion, and personal financial circumstances are not taken into account. Projects are funded and monitored on an annual basis, although the team and field-based programmes have been funded on a 2- or 3-year basis. A new small grant scheme, Networking Partnership Awards, was launched in November 2020 to offer opportunities for collaborative and virtual working.

The Project affiliation for academic research in the countries of the Levant is available to post-doctoral researchers. The Project Affiliation programme offers institutional support only and no direct funding is awarded. CBRL affiliated projects are eligible to receive help with obtaining excavation or survey licences, or to develop and enhance collaboration with projects run by institutions from the host countries. Project affiliations were suspended in December 2020, however, due to risks and in light of the pandemic.

The charity requests a research report from all funded individuals and projects which are made publicly available via the annual *CBRL Bulletin*, public lectures, blogs and podcasts, in addition to scholarly publications arising from the CBRL-supported research.

A review of CBRL's research protocols and ethics took place in 2020/2021 by the Research Committee in advance of a revision of the award programme for 2021/2022. A particular concern was to take stock of risks and duty of care around individual researchers not affiliated with a university or research organisation, as well as best practice in general from the UK's Research Integrity Concordat.

### Fundraising policy

We receive most of our funds in the form of restricted (project) or unrestricted (general) grant support from institutional funders, primarily a grant-in-aid from the British Academy, together with some charitable trusts and foundations, and grant income for academic projects. We raise donations from our members to fund Travel Grants and from institutional donors for major projects, fellowships and conference sponsorship.

CBRL does not employ third party fundraisers and does not raise funds from the general public. All our staff follow the Code of Fundraising Practice as outlined by the UK's Fundraising Regulator. During the year there were no complaints about fundraising.

### Financial Review

The financial statements have been prepared in accordance with the accounting policies set out in the notes to the financial statements and comply with the governing document, the Companies Act 2006 and Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (the "Charities SORP").

The British Academy grant covered the period to 31 March 2021. The BA grant is divided between a core, or main, grant and the Business Development Fund ("BDF") which is intended to develop CBRL's long-term financial sustainability and is subject to separate annual bids to the British Academy. The BA grant 2020/2021 was given on a one-year roll-over basis. This was due to the uncertainty of the impact of the Brexit settlement for funding availability, the previous 2016-2020

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agreement having ended, and pending a new longer-term settlement by the Department for Business, Energy and Industrial Strategy's (BEIS) which was anticipated to follow the 2020 comprehensive spending review. However, the 2021/2022 BA grant is again limited to a one-year settlement in the on-going uncertain circumstances of the Covid-19 pandemic. CBRL continues to develop initiatives to raise an increasing proportion of its funds from non-BEIS sources and to seek to raise its free reserves to make it both less dependent on a single funding source and more resilient to swings in forward planning. This has led to restructuring and a cautious approach to expenditure and given the ongoing climate of uncertainty this approach will continue.

A significant part (c. 80%) of CBRL's funding in 2020/2021 continued to come from BEIS via the British Academy, both in the form of our core grant (£550,535) including the release of contingency funds (£53,297) and as BDF funds (£154,354) for specific development projects. The BA also supported the project to develop the BIRI brand in partnership with Only Studio (£36,000). There was also income from projects (£52,065), membership fees (£8,914) and publications (£26,566), in addition to other smaller sources of income. The CBRL's membership income in 2020/2021 was used to transfer an amount of £8,260 to the travel grants fund for use during 2021/22.

The overall result for the year is a surplus on the general fund of £34,482, as a result of continued reduction in staff initiated in 2019/20 when Assistant Directors in both Amman and East Jerusalem were not replaced. Our ongoing financial planning strategy is to minimise risk through matching our permanent cost base to the core grant, while growing our activities on the basis of income generation from other sources including involvement as principal or partner in other grant-funded initiatives and fundraising for specific purposes such as major projects, fellowships and conference sponsorship.

### *Reserves Policy*

Charity Commission guidance defines free reserves as "income which becomes available to the charity and is to be expended at the trustees' discretion in furtherance of any of the charity's objects, but is not yet spent, committed or designated".

The trustees have examined the needs and challenges faced by the Charity in both the short and medium term, along with relevant financial forecasts, and have formulated a policy to meet those needs.

The existing free reserve policy set by the trustees is a level where at least the equivalent of four months of normal expenditure is maintained, recognising that some of the potential risks to our operation may cause a significant loss of local income streams. On the basis of expenditure that is planned for 2021/2022, this policy would require free reserves in the order of £200,000.

At the balance sheet date, free reserves comprised the following:

	<b>2021</b>
	£
Total funds per Balance Sheet	604,408
Deduct:	
Restricted Funds (Note 9)	266,269
Fixed Assets held for charity use (Note 5)	19,427
Free Reserves at 31 March 2021	318,712

The trustees will assess this policy on an ongoing basis.

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### Trustee Responsibilities in relation to the Financial Statements

The trustees (who are also directors of the Council for British Research in the Levant for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice.)

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company and of its income and expenditure for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards, including FRS 102, have been followed, subject to any material departures disclosed and explained in the financial statements;
- state whether a Statement of Recommended Practice (SORP) applies and has been followed, subject to any material departures which are explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

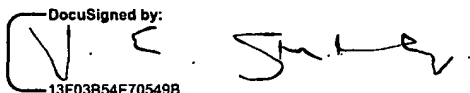
None of the trustees had any beneficial interest in any contract to which the company was party during the year.

Each of the trustees has confirmed that so far as he is aware, there is no relevant audit information of which the company's auditors are unaware, and that he has taken all the steps that he ought to have taken as a trustee in order to make himself aware of any relevant audit information and to establish that the company's auditors are aware of that information.

This report also represents the directors report as required by company law.

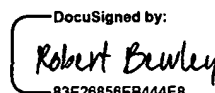
These financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard 102.

Signed on behalf of the Council by:

DocuSigned by:  
  
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Trustee: John Shakeshaft (Honorary Treasurer)

Date: 24-Sep-2021

DocuSigned by:  
  
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Trustee: Robert Bewley (Chairman)

Date: 27-Sep-2021

# **COUNCIL FOR BRITISH RESEARCH IN THE LEVANT**

## **INDEPENDENT AUDITOR'S REPORT**

**YEAR ENDED 31 MARCH 2021**

### **INDEPENDENT AUDITOR'S REPORT TO THE MEMBERS OF THE COUNCIL FOR BRITISH RESEARCH IN THE LEVANT**

#### **Opinion**

We have audited the financial statements of The Council for British Research in the Levant (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### **Conclusions relating to going concern**

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### **Other information**

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

# **COUNCIL FOR BRITISH RESEARCH IN THE LEVANT**

## **INDEPENDENT AUDITOR'S REPORT**

**YEAR ENDED 31 MARCH 2021**

### **Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for company law purposes, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees' were not entitled to take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

### **Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

### **Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Discussions with and enquiries of management and those charged with governance were held with a view to identifying those laws and regulations that could be expected to have a material impact on the financial statements. During the engagement team briefing, the outcomes of these discussions and enquiries were shared with the team, as well as consideration as to where and how fraud may occur in the entity.

The following laws and regulations were identified as being of significance to the entity:

# **COUNCIL FOR BRITISH RESEARCH IN THE LEVANT**

## **INDEPENDENT AUDITOR'S REPORT**

**YEAR ENDED 31 MARCH 2021**

- Those laws and regulations considered to have a direct effect on the financial statements include UK financial reporting standards, Company Law, and Charity Law.
- Those laws and regulations for which non-compliance may be fundamental to the operating aspects of the charity and therefore may have a material effect on the financial statements include compliance with the charitable objectives, public benefit regulations, regional law, employment law and health and safety legislation.

Audit procedures undertaken in response to the potential risks relating to irregularities (which include fraud and non-compliance with laws and regulations) comprised of: inquiries of management and the trustees as to whether the entity complies with such laws and regulations; enquiries with the same concerning any actual or potential litigation or claims; inspection of relevant legal correspondence; review of trustee meeting minutes; testing the appropriateness of journal entries; and the performance of analytical review to identify unexpected movements in account balances which may be indicative of fraud.

No instances of material non-compliance were identified. However, the likelihood of detecting irregularities, including fraud, is limited by the inherent difficulty in detecting irregularities, the effectiveness of the entity's controls, and the nature, timing and extent of the audit procedures performed. Irregularities that result from fraud might be inherently more difficult to detect than irregularities that result from error. As explained above, there is an unavoidable risk that material misstatements may not be detected, even though the audit has been planned and performed in accordance with ISAs (UK).

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

### **Opinion on other matter as required by British Academy grant letter**

In our opinion, in all material aspects, the grant payments from the British Academy have been applied in accordance with, and for the purposes set out in, the Agreement.


# **COUNCIL FOR BRITISH RESEARCH IN THE LEVANT**

## **INDEPENDENT AUDITOR'S REPORT**

**YEAR ENDED 31 MARCH 2021**

### **Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:  
  
45838B90D42E42A...

**Elizabeth Irvine**  
**Senior Statutory Auditor**

**For and on behalf of WMT**  
**Chartered Accountants and Statutory Auditors**  
Verulam Point  
Station Way  
St Albans  
Hertfordshire  
AL1 5HE

Date: 28-Sep-2021



**COUNCIL FOR BRITISH RESEARCH IN THE LEVANT**  
**STATEMENT OF FINANCIAL ACTIVITIES**  
**YEAR ENDED 31 MARCH 2021**  
**(incorporating the income and expenditure account)**

		Unrestricted Funds	Restricted Funds	Total 2021	Unrestricted Funds	Restricted Funds	Total 2020
Notes		£	£	£	£	£	£
<b>Income</b>							
<i>Donations and Legacies</i>							
		-	794,186	794,186	-	725,842	725,842
		8,914	-	8,914	11,187	-	11,187
	1	-	-	-	3,563	-	3,563
		-	-	-	1,421	-	1,421
<i>Income from investments</i>							
		264	-	264	1,190	-	1,190
<i>Income from charitable activities</i>							
		528	-	528	59,015	665	59,680
		-	52,065	52,065	5,721	149,145	154,866
		26,566	-	26,566	17,400	-	17,400
		974	-	974	842	-	842
		-	-	-	3,434	-	3,434
		11,910	-	11,910	4,943	-	4,943
<b>Total</b>		<b>49,156</b>	<b>846,251</b>	<b>895,407</b>	<b>108,716</b>	<b>875,652</b>	<b>984,368</b>
<b>Expenditure</b>							
<i>Expenditure on raising funds</i>							
		-	179,534	179,534	2,196	117,093	119,289
		-	-	-	3,413	-	3,413
<i>Expenditure on charitable activities</i>							
		4,061	582,449	586,510	11,740	497,339	509,079
		6,776	6,805	13,581	18,130	11,655	29,785
		3,662	80,287	83,949	2,059	98,686	100,745
		176	31,366	31,542	788	39,973	40,761
<b>Total expenditure</b>	3	<b>14,674</b>	<b>880,442</b>	<b>895,116</b>	<b>38,326</b>	<b>764,746</b>	<b>803,072</b>
<b>Net income/(expenditure) for the year</b>	2	<b>34,482</b>	<b>(34,191)</b>	<b>291</b>	<b>70,390</b>	<b>110,906</b>	<b>181,296</b>
<b>Transfers</b>		<b>16,776</b>	<b>(16,776)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total funds brought forward 1 April</b>		<b>286,881</b>	<b>317,236</b>	<b>604,117</b>	<b>216,491</b>	<b>206,330</b>	<b>422,821</b>
<b>Total funds carried forward 31 March</b>	9	<b>338,139</b>	<b>266,269</b>	<b>604,408</b>	<b>286,881</b>	<b>317,236</b>	<b>604,117</b>

There are no recognised gains and losses other than those in the statement of financial activities. All the above amounts relate to continuing activities.

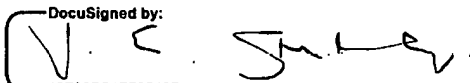
The notes on pages 20 to 29 form part of these accounts.

**COUNCIL FOR BRITISH RESEARCH IN THE LEVANT****BALANCE SHEET  
AS AT 31 MARCH 2021**

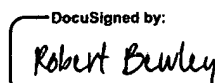
	<u>Notes</u>	<u>2021</u> £	<u>2020</u> £
<b>Fixed assets</b>			
Tangible assets	5	<u>19,427</u>	<u>2,646</u>
		<u>19,427</u>	<u>2,646</u>
<b>Current assets</b>			
Debtors	6	59,512	107,553
Cash at bank and in hand		<u>770,060</u>	<u>694,368</u>
		<u>829,572</u>	<u>801,921</u>
<b>Liabilities</b>			
Creditors: amounts falling due within one year	7	(159,502)	(117,695)
<b>Net current assets</b>		<u>670,070</u>	<u>684,226</u>
<b>Total assets less current liabilities</b>		<u>689,497</u>	<u>686,872</u>
Provisions	8	(85,089)	(82,755)
<b>Total Net assets</b>		<u>604,408</u>	<u>604,117</u>
<b>Funds</b>	9		
Restricted funds		266,269	317,236
Unrestricted funds:			
Designated funds		-	32,708
General funds		<u>338,139</u>	<u>254,173</u>
<b>Total Funds</b>		<u>604,408</u>	<u>604,117</u>

These financial statements have been prepared in accordance with the provisions of Part 15 of the Companies Act 2006 relating to small companies and with the Financial Reporting Standard 102 (January 2015).

Approved and authorised for issue by the Council:

DocuSigned by:  
  
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Trustee: John Shakeshaft (Acting Honorary Treasurer)

DocuSigned by:  
  
 83E26856EB444E8...

Trustee: Robert Bewley (Chairman)

Date: 24-Sep-2021

Date: 27-Sep-2021

The notes on pages 20 to 29 form part of these accounts.

**COUNCIL FOR BRITISH RESEARCH IN THE LEVANT**  
**STATEMENT OF CASH FLOWS**  
**YEAR ENDED 31 MARCH 2021**

	2021 £	2020 £
Net Cash provided by Operating Activities (Note A)	<u>94,196</u>	<u>134,675</u>
Cash Flows from Investing Activities:		
Purchase of fixed assets	(18,504)	(2,879)
Change in Cash and Cash Equivalents in the period	<u><u>75,692</u></u>	<u><u>131,796</u></u>

**Note A**

Reconciliation of Net Income to Net Cash From Operating Activities:	2021 £	2020 £
Net income	291	181,296
Depreciation charges	1,723	4,000
(Increase)/Decrease in debtors	48,041	(74,635)
Increase/(Decrease) in creditors	41,807	52,442
Increase/(Decrease) in provisions	2,334	(28,428)
Net cash provided by operating activities	<u><u>94,196</u></u>	<u><u>134,675</u></u>

**Note B**

Reconciliation of Net Cash Flow to Movements in Net Cash	2021 £	2020 £
Change in Cash and Cash Equivalents	75,692	131,796
Net cash at 1 April	694,368	562,572
At 31 March	<u><u>770,060</u></u>	<u><u>694,368</u></u>

**Note C**

	At 1.4.20	Cash flows flows	At 31.3.21
Analysis of changes in net debt			
Cash and cash equivalents	<u>694,368</u>	<u>75,692</u>	<u>770,060</u>

**COUNCIL FOR BRITISH RESEARCH IN THE LEVANT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2021**

**1 Accounting policies**

**(a) Basis of accounting**

The financial statements consolidate the accounts of the London and overseas branches of the Council for British Research in the Levant (CBRL). The financial statements have been prepared under the historical cost convention. The financial statements have been prepared in accordance with Statement of Recommended Practice (SORP 2005), "Accounting and Reporting by Charities: Statement of Recommended Practice", the Companies Act 2006 and the Financial Reporting Standard 102 (2nd Edition, effective January 2019).

The financial statements have been prepared in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). The Charitable Company is a public benefit company for the purposes of FRS 102 and therefore the Charity also prepared its financial statements in accordance with the 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 (The FRS 102 Charities SORP Second Edition), the Companies Act 2006 and the Charities Act 2011. The functional currency of the charity is Sterling.

The trustees have assessed whether the use of the going concern basis is appropriate and have considered possible events or conditions that might cast significant doubt on the ability of the charity to continue as a going concern. The trustees have made this assessment for a period of at least one year from the date of approval of the financial statements. In particular the trustees have considered the charity's forecasts and projections and the anticipated impact of Covid 19. The budgeted income and expenditure are sufficient, with the level of reserves, for the charity to be able to continue as a going concern.

**(b) Incoming resources**

Grant and publications income are recognised within the SOFA where the organisation is entitled to the income, it is certain that the resource will be received, and the resource can be quantified with reasonable accuracy.

Where entitlement to grant income requires a specific performance to be achieved (i.e. performance related grant) then incoming resources are recognised only to the extent that the performance has taken place. Where monies are received in advance of entitlement they are deferred and only recognised when the activity providing an entitlement to this income has taken place.

Hostel and other services income is recognised on a receivable basis.

**(c) Members subscriptions and events and conferences**

Subscriptions and events are accounted for in the year to which they apply. Subscription income that relates to a subsequent financial accounting period is carried forward as a creditor in the balance sheet and shown as subscriptions received in advance.

**(d) Gifts/Services in Kind**

Goods and services donated in the financial statements reflect the value of Arabic classes provided to Scholars by the Qasid Institute, Amman, as well as the value of journals given in exchange to our libraries in Amman and Jerusalem. These are included in the Statement of Financial Activities as income and associated expenditure where there is a demonstrable financial cost borne by the donor and the current value to the charity can be measured. No income is recognised where there is no financial cost borne by a third party.

**(e) Resources expended**

All expenditure is accounted for on an accruals basis.

Grants payable are charged in the year to which the offer relates except in those cases where the offer is conditional, such grants being recognised as expenditure when the conditions attaching are fulfilled. Grants offered subject to conditions which have not been met at the year end are noted as a commitment, but not accrued as expenditure.

Research costs include grants, staff research time as well as research facilities including the hostel and other services.

Support costs are allocated on the basis of staff time. Allocation of other costs includes an element of judgement and the charity has had to consider the cost benefit of detailed calculations and record keeping. Therefore the support costs shown are a best estimate of the costs that have been so allocated. Support costs include the expenses associated with Committee of Management meetings, Committee elections, external audit, strategic review, and compliance with other constitutional and statutory requirements.

**1 Accounting policies (continued)****(f) Fixed assets**

Assets with a cost in excess of £1,000 are capitalised as fixed assets.

Depreciation is charged at the following rates:

Motor vehicles	20% p.a. straight line basis
Computer and other equipment	20% p.a. straight line basis
Furniture, fixtures and fittings	10% p.a. straight line basis

**(g) Publications**

Publication costs are carried forward and charged to the Statement of Financial Activities in the year of publication.

**(h) Stocks**

Stocks of publications are valued at the lower of cost and net realisable value.

**(i) Foreign currencies**

The accounts of overseas branches have been translated at the rate of exchange ruling at the year end.

**(j) Taxation**

The company is a charity within the meaning of Para 1 Schedule 6 Finance Act 2010. Accordingly, the company is potentially exempt from taxation in respect of income within categories covered by Chapter 3 of Part 11 of the Corporation Tax Act 2010, to the extent that such income is applied exclusively for charitable purposes. No tax charge arose in the period.

**(k) Operating leases**

Rental costs under operating leases are charged to the Statement of Financial Activities, as the charges are incurred over the lease period.

**(l) Fund accounting**

Restricted funds comprise unexpended balances of donations and grants held on trust to be applied for specific purposes.

Designated funds represent amounts set aside by the trustees for specific purposes.

General funds comprise the accumulated unrestricted funds which have not been designated for any specific purpose. They are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

**(m) Pensions**

The institution participates in Universities Superannuation Scheme. The assets of the scheme are held in a separate trustee-administered fund. Because of the mutual nature of the scheme, the assets are not attributed to individual institutions and a scheme-wide contribution rate is set. The institution is therefore exposed to actuarial risks associated with other institutions' employees and is unable to identify its share of the underlying assets and liabilities of the scheme on a consistent and reasonable basis. As required by Section 28 of FRS 102 "Employee benefits", the institution therefore accounts for the scheme as if it were a defined contribution scheme. As a result, the amount charged to the profit and loss account represents the contributions payable to the scheme. Since the institution has entered into an agreement (the Recovery Plan) that determines how each employer within the scheme will fund the overall deficit, the institution recognises a liability for the contributions payable that arise from the agreement (to the extent that they relate to the deficit) with related expenses being recognised through the profit and loss account.

Foreign pensions: Local employees of the overseas institutes are members of relevant state pension schemes where required by local law. CBRL pays employer contributions as required by those schemes. Additional provision is made for unfunded pension and termination obligations in respect of those employees not covered by relevant state pension schemes, where required by local law.

**(n) Heritage Assets**

The CBRL library is of historical and scientific importance to the objectives of the charity and is a key resource for its contribution to knowledge and culture.

**COUNCIL FOR BRITISH RESEARCH IN THE LEVANT**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**YEAR ENDED 31 MARCH 2021**

**1 Accounting policies (continued)**

Both branches of the library in Amman and Jerusalem are open to the public and local students. The historic role of the CBRL library in Jerusalem, predating modern political boundaries, allows it to serve as one of the few neutral meeting places in an otherwise divided city. The library has its roots in the early twentieth century and is made up of gifts, exchanges and acquisitions. Following the establishment of the British School of Archaeology in Jerusalem in 1919, the library was established to hold the Palestine Exploration Fund's Jerusalem library and was enhanced by the gift of Phythian-Adams' (the first Assistant Director) book collection. A large part of the library holdings could not be replaced, and no accurate value can be established by any means short of offering it for sale.

Part-time librarians, supported by other CBRL staff, curate both branches of the library. The library catalogue is held in a professional library software system publicly available online through the CBRL website. The current number of entries in the joint catalogue is 17,144 books and booklets, 408 journal and online journal series titles, 1,148 off-prints and 593 rare books. The increasing availability of digital resources, means that the virtual library that can be accessed through CBRL is now a major resource. There is a large map collection (nearly 2,000 sheet maps), including a collection of historic maps. The library budget includes funds for such items as binding or covering books to preserve them. New paper and softback books are placed in plastic covers. Library collection policy is regularly reviewed and updated. Additions to the library are acquired through purchase, exchanges with CBRL publications, and donations.

2020/21	-	£2,312 acquisitions; £690 on equipment and maintenance; £1,111 insurance
2019/20	-	£3,268 acquisitions; £4,268 on equipment and maintenance; £1,221 insurance
2018/19	-	£4,106 acquisitions; £813 on equipment and maintenance; £1,237 insurance
2017/18	-	£8,308 acquisitions; £518 on equipment and maintenance; £666 insurance
2016/17	-	£12,208 acquisitions; £1,079 net refund on equipment and maintenance; £1,934
2015/16	-	£15,033 acquisitions; £3,426 equipment and maintenance; £1,722 insurance
2014/15	-	£19,052 acquisitions; £3,092 equipment and maintenance; £888 insurance

These figures are included in the statement of financial activities. These figures do not include donations, as the value of donations cannot easily be reliably established. Most are donated by authors, and include works, such as theses, that cannot be valued. No books purchased are over £1,000 in value.

The library has not been capitalised in past accounting periods. It is difficult and costly to attribute a cost, especially with regard to the map collection, the continuous runs of journals, and the rare books. In addition, many of the books are PhD and Master's dissertations, donated by their authors. These works have no commercial value. Conventional valuation approaches would not reflect the value of the asset to the charity which lies in the nature and location of the total collection and not the sum of its individual parts. In addition significant costs would be incurred in attempting to value the asset which would be excessively onerous compared with the additional benefit to be derived by users of these accounts in assessing the trustees' stewardship of the assets.

**(o) Critical accounting estimates and areas of judgement**

In the view of the trustees in applying the accounting policies adopted, no judgements were required that have a significant effect on the amounts recognised in the financial statements nor do any estimates or assumptions made carry a significant risk of material adjustment in the next financial year except for the provision relating to UK and overseas pension liabilities.

**(p) Other financial instruments**

**i. Cash and equivalents**

Cash and cash equivalents include cash at banks and in hand and short term deposits with a maturity date of three months or less.

**ii. Debtors and creditors**

Debtors and creditors receivable or payable within one year of the reporting date are carried at their transaction price. Debtors and creditors that are receivable or payable in more than one year and not subject to a market rate of interest are measured at the present value of the expected future receipts or payment discounted at a market rate of interest.

**2 Net Income**

	<u>2021</u>	<u>2020</u>
	£	£
<b>Net Income is stated after charging:</b>		
Payments under leases overseas	47,854	47,854
Depreciation	1,723	4,000
Auditor's remuneration		
- current year	9,250	9,000
- in respect of non audit services	4,635	4,500
Foreign exchange differences	5,502	6,105

**COUNCIL FOR BRITISH RESEARCH IN THE LEVANT**  
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**3 Expenditure****a) Analysis of total expenditure**

	Activities undertaken directly £	(Note 3 (e)) Grant funding of activities £	(Note 3(b)) Support costs £	Total 2021 £
<b>Expenditure on raising funds</b>				
Grant-in-aid and fundraising	163,410	-	16,124	179,534
Membership Administration	-	-	-	-
<b>Charitable activities</b>				
Research	264,261	37,206	285,043	586,510
Publications	3,481	-	10,100	13,581
Library	18,137	-	65,812	83,949
Events and conferences	20,800	-	10,742	31,542
<b>Total resources expended</b>	<b>470,089</b>	<b>37,206</b>	<b>387,821</b>	<b>895,116</b>

**b) Analysis of support costs**

	Research £	Publications £	Library £	Events and conferences £	Raising Funds £	Total 2021 £
<b>Management and finance</b>	119,833	8,560	25,679	8,560	8,560	171,192
<b>Communications and IT</b>	8,073	897	1,794	897	6,279	17,940
<b>Premises</b>	133,648	-	37,696	-	-	171,344
<b>Equipment</b>	12,771	-	-	-	-	12,771
<b>Depreciation</b>	1,723	-	-	-	-	1,723
<b>Governance</b>	8,995	643	643	1,285	1,285	12,861
	<b>285,043</b>	<b>10,100</b>	<b>65,812</b>	<b>10,742</b>	<b>16,124</b>	<b>387,821</b>

**c) Analysis of 2020 total resources expended**

	Activities undertaken directly	Grant funding of activities	Support costs	Total 2020
<b>Expenditure on raising funds</b>				
Grant-in-aid and fundraising	102,678	-	16,611	119,289
Membership Administration	3,413	-	-	3,413
<b>Charitable activities</b>				
Research	189,713	38,736	280,630	509,079
Publications	19,617	-	10,168	29,785
Library	35,444	-	65,301	100,745
Events and conferences	29,923	-	10,838	40,761
<b>Total resources expended</b>	<b>380,788</b>	<b>38,736</b>	<b>383,548</b>	<b>803,072</b>

**d) Analysis of 2020 support costs**

	Research £	Publications £	Library £	Events and conferences £	Raising Funds £	Total 2020 £
<b>Management and finance</b>	119,523	8,537	25,612	8,537	8,537	170,746
<b>Communications and IT</b>	8,659	962	1,924	962	6,735	19,242
<b>Premises</b>	131,521	-	37,096	-	-	168,617
<b>Equipment</b>	7,554	-	-	-	-	7,554
<b>Depreciation</b>	4,000	-	-	-	-	4,000
<b>Governance</b>	9,373	669	669	1,339	1,339	13,389
	<b>280,630</b>	<b>10,168</b>	<b>65,301</b>	<b>10,838</b>	<b>16,611</b>	<b>383,548</b>

**e) Analysis of grant funding of activities**

During the year 12 (2020: 13) individuals received grants and bursaries to a total value of £37,206 (2020: £34,506).

**4 Trustee and employee information****a) Trustee information**

No remuneration was paid to the trustees and no donations received for the year ended 31 March 2021 (2020: £Nil). Expenses of £Nil for travel was paid to trustees for the year ended 31 March 2021 (2020: £3,726 to 12 trustees).

**COUNCIL FOR BRITISH RESEARCH IN THE LEVANT**  
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**4 Trustee and employee information cont.**

<b>b) Employee Information</b>	<b>2021</b>	<b>2020</b>
<i>Employee costs during the year:</i>	<b>£</b>	<b>£</b>
Salaries	278,936	319,458
Social security	17,144	16,601
Overseas Employment tax	25,579	15,796
Pension, including movement in provision	89,917	28,115
Other staff costs	-	19,285
	<b>411,576</b>	<b>399,255</b>

One employee received remuneration between £60,000 - £70,000 during the year (2020: No employees received remuneration of more than £60,000). A termination payment amounting to £nil (2020: £20,078) is included in the employee costs during the year.

The average number of persons employed full-time during the year was 14 (2020:15).

**c) Total remuneration paid to key management personnel**

The trustees consider the board of trustees and the overseas Institute Directors as comprising the key management personnel of the charity in charge of directing and controlling the charity and running the charity on a day to day basis. Total remuneration paid to these individuals amounted to £123,173 (2020 : £140,672). All trustees give of their time freely and no trustee remuneration was paid in the year. Details of trustee expenses and related party transactions are disclosed in note 4a and note 12 to the accounts.

**5 Fixed assets**

	<b>Computer, office and other equipment</b>	<b>Motor vehicles</b>	<b>Furniture, fixtures and fitting</b>	<b>UK Office equipment</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>Cost</b>					
As at 1 April 2020	9,116	15,904	21,718	2,879	49,617
Additions	7,254	11,250	-	-	18,504
As at 31 March 2021	<b>16,370</b>	<b>27,154</b>	<b>21,718</b>	<b>2,879</b>	<b>68,121</b>
<b>Depreciation</b>					
As at 1 April 2020	9,109	15,891	21,718	253	46,971
Charge for the year	758	389	-	576	1,723
As at 31 March 2021	<b>9,867</b>	<b>16,280</b>	<b>21,718</b>	<b>829</b>	<b>48,694</b>
<b>Net book value</b>					
As at 1 April 2020	7	13	-	2,626	2,646
As at 31 March 2021	<b>6,503</b>	<b>10,874</b>	<b>-</b>	<b>2,050</b>	<b>19,427</b>

<b>6 Debtors</b>	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other debtors & accrued income	38,634	86,239
Prepayments	20,878	21,315
	<b>59,512</b>	<b>107,553</b>

All debtors are financial instruments measured at present value

**7a Creditors: Amounts falling due within one year**

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other creditors	94,455	22,520
Accruals	58,718	74,518
Deferred income	6,329	20,657
	<b>159,502</b>	<b>117,695</b>

Note 7b



**COUNCIL FOR BRITISH RESEARCH IN THE LEVANT**  
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7b Deferred Income	<u>2021</u>	<u>2020</u>
	£	£
Brought forward	20,657	17,972
Released to income in year	(20,367)	(16,173)
Deferred in year	<u>6,039</u>	<u>18,858</u>
Carried forward	<u>6,329</u>	<u>20,657</u>

In 2020/21 the deferred income comprises the payments made in 2021 that cover the period April 2021 to March 2022 in respect of membership subscriptions (2020: £7,127). The prior year included deferred projects of £11,730 and publications of £1,800.

All creditors, excluding accruals, tax and social security are financial instruments measured at present value.

8 Provisions	<u>2021</u>	<u>2020</u>
	£	£
USS pension scheme deficit provision	62,831	70,347
Overseas pension provisions	<u>22,258</u>	<u>12,408</u>
	<u>85,089</u>	<u>82,755</u>

See note 13 for further information

**9 Fund movements**

	Balance 31 March 2020	Incoming resources	Resources expended	Transfer of funds	Balance 31 March 2021
	£	£	£	£	£
<b>Restricted funds</b>					
British Academy BIRI Grant	11,151	603,832	536,159	-3,484	75,340
Jerusalem Excavation Publications	11,904	-	-	-	11,904
Ancient Jerusalem Project	34,668	-	437	4,721	38,952
British Academy Incentivisation Grant	5,596	-	-	-	5,596
British Academy Advanced Language Training	55,640	-	-	-	55,640
British Academy Strategic Development Fund	6,763	-	-	-	6,763
Byzantine to Mamluk settlement project	21,277	11,730	13,199	-19,808	-
Iktanu publication project	1,553	-	1,553	-	-
Travel grant fund	1,740	-	-	8,260	10,000
Kenyon Institute Library Fund	220	100	36	-	284
Business Development Fund	110,838	154,354	221,668	-6,348	37,176
Dissertation prize scheme donation	500	-	500	-	-
Mapping Digital Heritage in Jordan	42,028	9,678	39,602	-	12,104
Our Past, Our Future all together in Faynan	7,158	13,097	20,255	-	-
Nahrein Network Project	6,200	(4,100)	-	-	2,100
Archaeology to Business in Faynan	-	11,907	11,790	-117	-
Al Tajir Trust	-	5,000	-	-	5,000
Tall Dhiban	-	4,653	3,806	-	847
BIRI Manifesto	-	36,000	31,437	-	4,563
<b>Total restricted funds</b>	<b>317,236</b>	<b>846,251</b>	<b>880,442</b>	<b>-16,776</b>	<b>266,269</b>
<b>Designated funds</b>					
Ancient Jerusalem publication sales	4,721	-	-	-4,721	-
Fundraising	4,520	-	-	-4,520	-
Centenary Fund	7,109	-	-	-7,109	-
Website improvements	858	-	-	-858	-
British Institute renewals and repairs programme	6,000	-	-	-6,000	-
Kenyon Institute fund raising support	7,000	-	-	-7,000	-
Editor contribution	2,500	-	-	-2,500	-
<b>Total designated funds</b>	<b>32,708</b>	<b>-</b>	<b>-</b>	<b>-32,708</b>	<b>-</b>
<b>General funds</b>	<b>254,173</b>	<b>49,156</b>	<b>14,674</b>	<b>49,484</b>	<b>338,139</b>
	<u><b>604,117</b></u>	<u><b>895,407</b></u>	<u><b>895,116</b></u>	<u><b>-</b></u>	<u><b>604,408</b></u>

**COUNCIL FOR BRITISH RESEARCH IN THE LEVANT**  
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**Fund movements cont.**

2019-20 figures for comparison

	Balance 31 March 2019	Incoming resources	Resources expended	Transfer of funds	Balance 31 March 2020
	£	£	£	£	£
<b>Restricted funds</b>					
British Academy BIRI Grant	-	571,488	560,337	-	11,151
Jerusalem Excavation Publications	11,904	-	-	-	11,904
Ancient Jerusalem Project	34,668	-	-	-	34,668
British Academy Incentivisation Grant	6,074	-	478	-	5,596
British Academy Advanced Language Training	55,640	-	-	-	55,640
British Academy Strategic Development Fund	8,544	-	1,781	-	6,763
Byzantine to Mamluk settlement project	20,485	11,398	10,606	-	21,277
Iktanu publication project	1,315	1,500	1,262	-	1,553
Travel grant fund	1,740	-	-	-	1,740
Kenyon Institute Library Fund	220	-	-	-	220
Kenyon Institute Librarian Grant	1,298	16,000	17,298	-	-
Business Development Fund	63,442	154,354	106,958	-	110,838
Dissertation Prize Scheme Donation	1,000	-	500	-	500
Cultural Protection Fund, Cultural Corridors of Peace	-	31,942	31,942	-	-
Mapping Digital Heritage in Jordan	-	62,551	20,523	-	42,028
Our Past, Our Future all together in Faynan	-	19,045	11,887	-	7,158
People and Birds	-	1,174	1,174	-	-
Nahrain Network Projects	-	6,200	-	-	6,200
	-	-	-	-	-
<b>Total restricted funds</b>	<b>206,330</b>	<b>875,652</b>	<b>764,746</b>	<b>-</b>	<b>317,236</b>
<b>Designated funds</b>					
Ancient Jerusalem publication sales	4,721	-	-	-	4,721
Fundraising	4,520	-	-	-	4,520
Centenary Fund	7,109	-	-	-	7,109
Website improvements	858	-	-	-	858
British Institute renewals and repairs programme	6,000	-	-	-	6,000
Kenyon Institute fund raising support	7,000	-	-	-	7,000
Editor Contribution	2,500	-	-	-	2,500
<b>Total designated funds</b>	<b>32,708</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>32,708</b>
<b>General funds</b>	<b>183,783</b>	<b>108,716</b>	<b>38,326</b>	<b>-</b>	<b>254,173</b>
	<b>422,821</b>	<b>984,368</b>	<b>803,072</b>	<b>-</b>	<b>604,117</b>

**Restricted funds:**

- The British Academy BIRI grant is money granted by the British Academy to specifically support research, library collections and conservation, communications and outreach, core establishment costs. It includes amounts from the primary and contingency grants.
- The British Academy Incentivisation Grant represents funds awarded to increase Institutes disciplinary and funding-base breadth. The grant was awarded to 'map' Social Science Research in Syria. Due to the deteriorating situation in Syria, the focus of the project subsequently shifted to Jordan and the broader Levant.
- The British Academy Advanced Language Training represents funds awarded from the British Academy Language and Quantitative Skills Programme. The grant was awarded for Advanced Language Provision in Arabic for post-doctoral researchers.
- The British Academy Strategic Development Fund represents funds awarded to research projects to encourage Institutes to broaden their research and funding base.
- The Augustus Foundation Byzantine to Mamluk project represents funds awarded to the 'Fallahin and Nomads in the Southern Levant: Population Dynamics and Artistic Expression' project.

**BRITISH SCHOOL OF ARCHAEOLOGY RESEARCH IN THE LEVANT**  
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**9 Fund movements (continued)**

- The Ancient Jerusalem Project is funded by the Leverhulme Trust and Institute of Aegean Prehistory. The funds are to bring to publication remaining material from the archaeological excavations directed by Dame Kathleen Kenyon in Jerusalem. This fund is continuing to receive income from the interest on funds held.
- Jerusalem Excavation Publication funds are to be used solely for the publication of the Ancient Jerusalem project, until publication of the last volume in the series. This fund is continuing to receive income from the interest on funds held.
- The Iktanu publication project fund represent funds received by Dr Kay Prag to bring the Tell Iktanu Project to publication.
- The Travel Grant Fund represents donations from CBRL members to fund the Travel Grants programme.
- The Kenyon Institute library fund consists of donations from St John's College, Oxford to fund book purchases for the Kenyon Institute library. This fund is continuing to receive donations.
- The Business Development Fund represents grant-in-aid received from the British Academy for the purposes of supporting fundraising, seeking further sources of research funding, maximising the commercial aspects of operations, and funding cost
- The Dissertation Prize Scheme fund has kindly been donated by former trustee, Professor Rosemary Hollis, to fund the Masters and Undergraduate Dissertation Prizes in 2019.
- Mapping Digital Heritage in Jordan is a research project to harness digital technologies in the management and protection of cultural heritage with King's College London and the Hashemite University
- Our Past, Our Future all together in Faynan is a research project to develop Faynan Museum in southern Jordan and promote it as a community hub with the University of Reading
- The Nahrein Network Project funds are to allow a visiting fellowship to the UK on 'Museums in Beirut: Towards a Sustainable Approach to Heritage'.
- The Archaeology to Business in Faynan grant was awarded in 2020-21 by the Arts and Humanities Research Council from their Global Challenges Research Fund to develop a handicraft project for local women based on archaeological discoveries and their handicraft skills and to establish a local women's co-operative.
- The Al Tajir Trust consists of a grant awarded during the year to help fund new work and reading spaces for the library at the Kenyon Institute.
- Tall Dhiban was received from the University of Liverpool for research to strengthen the local stewardship of Tall Dhiban, a historical site 70 kms south of Amman, Jordan.
- BIRI Manifesto (ONLY X) was awarded by the British Academy to develop a collective brand for the 'BIRI' research institutes that are funded by the British Academy.

**Designated funds represent funds set aside for specific purposes by the Council:**

- Ancient Jerusalem publication sales funds are to be used to bring to publication remaining material from the archaeological excavations directed by Dame Kathleen Kenyon in Jerusalem. These funds represent the amount received in the year from sales of previous publications financed by the Ancient Jerusalem Project.
- The Fundraising fund represents funds which have been allocated to fundraising activities in 2019/20.
- Centenary Fund represents funds allocated towards a series of events and projects to commemorate the establishment of the British School of Archaeology in Jerusalem in 2019.
- Website improvement programme.
- BIA renewals and repairs programme funds have been allocated for essential maintenance works required at the Institute's premises in Amman.
- Kenyon Institute fundraising support has been allocated to fund ongoing fundraising activities at the Institute.
- The Editor contribution is an allocated stipend to support the work of the Editor of *Contemporary Levant*.

Transfers between funds have been made to consolidate designated funds into general unrestricted funds. In addition restricted funds used to purchase fixed assets have been transferred to unrestricted funds.

**10 Analysis of assets between funds**

The net assets are held for the various funds as follows:

	Restricted	Unrestricted	Total
	2021	2021	2021
	£	£	£
Tangible fixed assets	2,049	17,378	19,427
Cash at bank and in hand	428,006	342,054	770,060
Other net current assets/(liabilities)	-78,697	(21,293)	(99,990)
Provisions	-85,089	0	(85,089)
	<u>266,269</u>	<u>338,139</u>	<u>604,408</u>
2019-20 figures for comparison	Restricted	Unrestricted	Total
	2020	2020	2020
	£	£	£
Tangible fixed assets	-	2,646	2,646
Cash at bank and in hand	317,236	377,132	694,368
Other net current assets/(liabilities)	-	(10,142)	(10,142)
Provisions	-	(82,755)	(82,755)
	<u>317,236</u>	<u>286,881</u>	<u>604,117</u>

**COUNCIL FOR BRITISH RESEARCH IN THE LEVANT**  
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**11 Lease commitments**

The Council had the following annual commitments under operating leases for the land and buildings which expire:

	<u>2021</u>	<u>2020</u>
	£	£
Within one year	47,119	49,397

**12 Related party transactions**

Two trustees of the charity received a research grant from the charity during the year (2020: one). The Charity Commission has given consent that grants may be awarded to trustees provided that: at no time more than one third of the members of the Committee benefit; at no time shall the annual total of grants made to members of the Committee exceed more than one quarter of the annual total expenditure; a member of the Committee shall withdraw from any meeting whilst his or her application for an award of grant is being discussed. This consent gave rise to a change in the constitution and approval was gained for this change at an EGM.

**13 Pension commitments**

The organisation participates in the Universities Superannuation Scheme (USS), a defined multi-employer defined benefit scheme which is contracted out of the State Second Pension (S2P). USS is currently in deficit and at the year-end CBRL ad entered into an agreement to participate in a recovery plan to reduce the deficit.

A liability of £62,831 (2020: £70,347 ) has been recognised with a reduction of pension costs of £7,054 (2020: £19,618 decrease) and an interest charge of £2,222 (2020: £2,194). Contributions in the year totalled £26,582 (2020: £34,167).

The latest available complete actuarial valuation of the Retirement Income Builder is at 31 March 2018 (the valuation date), which was carried out using the projected unit method. A valuation as at 31 March 2020 is underway but not yet complete.

Since the institution cannot identify its share of USS Retirement Income Builder (defined benefit) assets and liabilities, the following disclosures reflect those relevant for those assets and liabilities as a whole.

The 2018 valuation was the fifth valuation for the scheme under the scheme-specific funding regime introduced by the Pensions Act 2004, which requires schemes to adopt a statutory funding objective, which is to have sufficient and appropriate assets to cover their technical provisions. At the valuation date, the value of the assets of the scheme was £63.7 billion and the value of the scheme's technical provisions was £67.3 billion indicating a shortfall of £3.6 billion and a funding ratio of 95%.

The key financial assumptions used in the 2018 valuation are described below. More detail is set out in the Statement of Funding Principles.

Pension increases (CPI)	Term dependent rates in line with the difference between the Fixed Interest and Index Linked yield curves, less 1.3% p.a.
Discount rate	Years 1-10: CPI + 0.14% reducing linearly to CPI – 0.73% Years 11-20: CPI + 2.52% reducing linearly to CPI + 1.55% by year 21 Years 21 +: CPI + 1.55%

The main demographic assumption used relates to the mortality assumptions. These assumptions are based on analysis of the scheme's experience carried out as part of the 2018 actuarial valuation. The mortality assumptions used in these figures are as follows:

Mortality base table	Pre-retirement: 71% of AMCOO (duration 0) for males and 112% of AFCCO (duration 0) for females Post-retirement: 97.6% of SAPS S1NMA "light" for males and 102.7% of RFVOO for females
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Future improvements to mortality	CM1_2017 with a smoothing parameter of 8.5 and a long term improvement rate of 1.8% pa for males and 1.6% pa for females
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The current life expectancies on retirement at age 65 are:

	<u>2018</u> <u>valuation</u>	<u>2017</u> <u>valuation</u>
Males currently aged 65 (years)	24.4	24.6
Females currently aged 65 (years)	25.9	26.1
Males currently aged 45 (years)	26.3	26.6
Females currently aged 45 (years)	27.7	27.9

**COUNCIL FOR BRITISH RESEARCH IN THE LEVANT**  
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**13 Pension commitments (continued)**

A new deficit recovery plan was put in place as part of the 2018 valuation, which requires payment of 2% of salaries over the period 1 October 2019 to 30 September 2021 at which point the rate will increase to 6%. The 2020 deficit recovery liability reflects this plan. The liability figures have been produced using the following assumptions:

	<u>2021</u>	<u>2020</u>
Discount rate	2.50%	2.50%
Pensionably salary growth	Various	Various

<b>Overseas pension movement</b>	<u><b>2021</b></u>	<u><b>2020</b></u>
	<b>£</b>	<b>£</b>
As at 1 April 2020	12,408	23,412
Severance pay	(475)	(18,290)
Pension charge for the year	10,325	7,286
	<u>22,258</u>	<u>12,408</u>