

ARAB WORLD MINISTRIES

England & Wales · Charity number 1059106

Details

Other names AWM

Status Registered

Legal form Charitable company

Company number [03275009](#)

Registered 1996-11-08

Register [View on the Charity Commission register](#)

Contact

Address ReesRussell LLP
37 Market Square
Witney
OX28 6RE

Phone 01993702418

Email awmuk@awm-pioneers.org

Website www.awm-pioneers.org

Activities

Objects: A) TO ADVANCE THE CHRISTIAN FAITH IN ACCORDANCE WITH THE STATEMENT OF BELIEFS APPEARING IN THE SCHEDULE HERETO PARTICULARLY AMONGST MUSLIM PEOPLES OF THE ARAB WORLD WHEREVER THEY MAY BE FOUND AND TO PROMOTE THE SAME IN THE UNITED KINGDOM, INCLUDING (BUT NOT BY WAY OF LIMITATION) BY MEANS OF ENCOURAGING PRAYER AND FINANCIAL SUPPORT, AND IN SUCH OTHER PARTS OF THE WORLD AS THE DIRECTORS OF THE CHARITY MAY FROM TIME TO TIME THINK FIT B) TO RELIEVE NEED, HARDSHIP, SICKNESS OR POVERTY AMONGST THE SAID MUSLIM PEOPLES OF THE ARAB WORLD WHEREVER THEY MAY BE FOUND AND AMONGST CHRISTIANS AND OTHER NON MUSLIMS LIVING AMONG SUCH PEOPLES C) TO ADVANCE THE CHRISTIAN EDUCATION AND TRAINING OF PEOPLES OF THE ARAB WORLD

Activities: Advancement of the Christian Faith amongst Muslim peoples of the Arab World. Charity 214483 is now a part of this charity (1059106).

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Religious Activities
- **Who:** People Of A Particular Ethnic Or Racial Origin

Geography

- Canada
- France
- Morocco
- Netherlands
- Switzerland
- United States
- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2024-12-31	£1,294,951	£1,473,839	£0	17
2023-12-31	£2,538,512	£2,563,294	£2,569,933	18
2022-12-31	£2,191,352	£2,512,865	£2,484,037	17
2021-12-31	£2,351,990	£2,301,374	£2,978,909	16
2020-12-31	£2,245,985	£2,294,490	£2,766,327	15

Trustees

Name	Role	Appointed
Alex Mateer		2014-12-06
Dr JULIE RUTH HICKSON		2025-04-07
Dr Katherine Joyce McConkey		2025-04-07
Dr Steven David Jenkins		2025-04-07
Elizabeth Maggs		2016-02-27
Karl Oscar Johan Butler		2017-07-01
Peter John Maddocks		2025-04-07
Rev Ebenezer Ayitey Aryee		2025-04-07

ARAB WORLD MINISTRIES

England & Wales - Charity number 1059106

Accounts



Arab World Ministries

Trustee Report and Annual Accounts 2024

REPORT OF THE DIRECTORS AND GENERAL INFORMATION

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Directors/Trustees

Mr P Elam(resigned 31st December 2024)
Mr M S Hyde(resigned 31st December 2025)
Mr K Butler
Miss E Maggs
Mr R A Mateer
Mr J Sedrak
Dr J R Hickson.....(appointed 7th April 2025)
Dr S D Jenkins.....(appointed 7th April 2025)
Mr P J Maddocks(appointed 7th April 2025)
Mr E A Aryee(appointed 7th April 2025)
Dr K J McConkey.....(appointed 7th April 2025)

Secretary and Registered Office

S Leader(resigned 27th January 2025)
37, Market Square, Witney, Oxon OX28 6RE

Registration

Registered in England and Wales, no 3275009.
The company is limited by guarantee, and does not have a share capital.
Registered with the Charity Commission, no 1059106.

Bankers

HSBC UK Bank plc, 31 Cattlemarket, Loughborough, Leics, LE11 3DL

Principal Investment Managers

CCLA Investment Management Limited
CCLA Fund Managers Limited

Auditors

Just Audit & Assurance Ltd, being a firm in professional succession to ReesRussell LLP,
Chartered Accountants and Registered Auditors, has indicated their willingness to be appointed as
auditor.

Charitable Objectives and Status

The Company's principal activity continues to be the advancement of the Christian faith amongst Muslim peoples of the Arab world.

The Company has charitable status and is registered with the Charity Commission under registration number 1059106.

Public Benefit

The Directors have had regard to the Charity Commission's guidance, including that on "Charities Working Internationally", the general public benefit guidance "Charities and Public Benefit", and the supplementary guidance contained in "The Advancement of Religion for the Public Benefit". Other Charity Commission governance guidance is also regularly shared with the directors.

Governance, Structure, and Management

Arab World Ministries is a company limited by guarantee and registered in England and Wales (registered charity number 1059106 and registered company number 03275009). It is a wholly-owned subsidiary of Pioneers UK Ministries, a company limited by guarantee and registered in England and Wales (registered charity number 1037154 and registered company number 02917955).

We understand the importance of having strong governance and clear strategic direction to ensure the Charity achieves its objectives with continued success.

The Company's activities are regulated by the Memorandum and Articles of Association. The objects of the Company are:

1. to advance the Christian faith amongst Muslim peoples of the Arab world wherever they may be found, and to promote the same in the UK through encouraging prayer and financial support.
2. to relieve need, hardship, sickness or poverty amongst peoples of the Arab world.
3. to advance Christian education and training of people of the Arab world.

These remain the objectives of Arab World Ministries as a subsidiary of Pioneers UK Ministries.

Directors & Charity Trustees

The Board of Trustees have overall responsibility for the work of the charity. The Board does this by:

1. Fulfilling the objectives of the charity, as set out in the governing documents.
2. Safeguarding the charity's resources and finances and ensuring they are utilised to the upmost advantage of the beneficiaries.
3. Upholding stakeholder trust through accountable practices.
4. Ensuring the Board operates effectively.
5. Implementing strong safeguarding processes.

The directors listed on page 3 have served throughout the year, save where indicated. The directors of the Company are also the trustees for the charitable activities of Arab World Ministries. The UK National Director was Phil Elam, until his resignation on 31st December 2024. He worked alongside the National Director of Pioneers UK Ministries from 1st July 2024, when the two organisations merged.

Organisation and Structure

- Appointment and Training of Directors

The charitable company ensures that existing directors are kept informed of the activities and performance of the charity and are provided with regular management information. The directors continued to meet regularly during the year to review all aspects of the Charity, including the composition of the Board and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company to make them aware of the current activities.

- Organisational Structure

The day to day management of the charitable company is undertaken by the UK National Director and the senior leadership team who meet regularly.

Charitable Activities

The charitable Company has continued to pursue its main objectives as outlined above with a primary focus upon the advancement of the Christian faith amongst Muslim peoples of the Arab World. In overview, field-based Christians involved have been ministering by:

1. Raising awareness and understanding of the Christian faith among Muslim peoples of the Arab world;
2. Helping to support Christian churches in the Arab world.

Our engagement with enquirers avoids negative comments about other beliefs and includes:

- Making Christian teaching available in Arabic, French and Kabyle (languages of the Arab world) over the internet, in printed materials and through online or broadcasting media.
- Linking up isolated Christians with other like-minded people.
- Responding to enquiries about the Christian faith received in face-to-face meetings, in correspondence, and through online media. (Enquiries from all locations are welcomed, as many Arab world peoples are to be found in Europe, North America, and elsewhere. All such enquiries are answered free of charge).
- Taking special care to remove misunderstandings about the Christian faith which are commonly held by many from the Arab world.

Fulfilling our Objectives

Training Hub

The Training Hub continues to provide the focus for our training for people wanting to work with people from the Arab World. As our members and volunteers prepare for overseas assignments, we seek to train and equip them as part of the Hub. We are continuing to support existing UK Church connections with training as well as responding to new opportunities. We provide both regular and specifically tailored training events useful to our members and the general UK Church. Our training happens both in person and online, allowing us to maintain connection with members and volunteers throughout the UK.



Communicating with Christian groups

Our representatives tour UK churches, conferences and student groups to inform and inspire Christian worship services about ministry in the Arab world. Two years on from the end of the pandemic in 2022, Church invitations to our church representatives to give updates about our work has bounced back to near pre-Covid levels. We approach churches and offer both in-person and online presentations at zoom meetings.

We are pleased to see a range of churches connect with us from a variety of mainstream Christian denominations. In 2024, we visited or held online zoom meetings with around 120 Churches. Our monthly zoom prayer evenings continued to be attended by around 40 screens (around 60 people each month).

Prayer and publications

We maintain a range of communication methods to connect with diverse age groups and supporters across the UK and Ireland. We share content of our activities across publications, website and social media.

Our in-house magazine publication, which we produce quarterly, was directly mailed to 7000 supporting churches and individuals in the UK and overseas. This is produced to inform, encourage, and challenge our readers as they learn about how God is at work across the region. The contents include stories of faith and impact, guidance for the next generation of pioneers and updates on projects in certain regions among Arab peoples. Again, many have expressed their gratitude verbally and have donated to our humanitarian appeals to meet social and spiritual needs to people in the Arab world.



In 2024, our quarterly email distribution was around 700 email addresses. Our quarterly prayer diary, which facilitates prayer for the region, was sent to approximately 1,000 recipients, and our fortnightly prayer update to approximately 900 individuals or groups. We also update nearly 350 churches each quarter, with an email. Our online magazine saw an increase in uptake and is now emailed to nearly 150 people per quarter.

Collaboration

Collaboration is important to us and so, where it is possible, we have partnered with other charitable organisations whose objectives to raise awareness, stimulate interest and encourage active involvement in ministry are similar to ours. This has been particularly true as we have sought to move toward merging formally with Pioneers UK.

Relieving need, hardship, sickness or poverty

We support members who serve in medical professions, providing medical care among peoples of the Arab world, both in Africa and Asia. The medical care is provided on the basis of need. Payment for drugs or tests is requested if possible. No other charges are made.

Where it has been possible, we have sought to support Arab world Christians who have been discriminated against on the basis of their faith. This happens through Christians who are supported by the company to help to provide escape from danger, advise on educational opportunities, and spiritual encouragement. Ensuring the motives of Christians will not be called into question, we would generally be against just providing money.

Advancing Christian education and training

Through contributions from the company, courses have been developed in several languages for those from the Arab world who seek to discover more about the Christian faith. Through its members, the company has contributed towards the development of courses for Arab world Christians to develop their understanding of Christian teaching in order that they can go on to teach others.

Resources have been contributed to the training of individuals, to facilitate them being more adequately equipped to develop Christian training materials suitable for use among peoples of the Arab world.

Pioneers UK and Ireland

Our charity continues in the latest chapter of our rich mission history by integrating further into the Pioneers family. Our UK mobilisation offices merged operationally on 1 July 2024. Our vision for Arab peoples is still very much at the heart of the objects within the merged entity – indeed our existing objects are contained within the new entity's objects which will become known as Pioneers Arab World Ministries UK and Ireland. This decision is driven by our belief that our mobilisation efforts will be enhanced through this merger - we consider this a great opportunity to see the fulfilment of our objects among present and future beneficiaries.

In the autumn of 2024, we made this news public among the Christian public via the website and communicated directly with our supporters via a letter. We have subsequently launched a rebrand in 2025 as well as organised a series of supporter events hosted by supporting churches across the UK in order to share our vision for the coming years.

Financial Position

The accounts for the twelve months begin at page 14. They show six months of pre-merger activity, the transfer of assets and the fact that all transactions after 30th June 2024 are included within the accounts of the merged entity. We are pleased to report that for the first six months, our donations to the general fund were consistent with those received in 2023. The latter six months saw a slight decline, but we are encouraged that our donations to the restricted funds have seen a significant increase.

Fundraising

We are deeply grateful for the continuing generosity of our supporters. As giving habits evolve, we continually adapt our fundraising approach to ensure it aligns with the diverse ways people chose to engage and contribute. We recognise that we owe our existence to the dedication of our incredible supporters.



Fundraising continues to be reviewed against the Code of Fundraising Practice and we are registered with the Fundraising Regulator. We strive to respect and honour our supporters with our fundraising and are pleased to note our good fundraising practices.

We share our passion for the region and its people with charitable trusts as we communicate the strategic need to mobilise the next generation of pioneers into our work. This is another key source of funding where we look to build and sustain long-term partnership relationships with these key institutions. The total funds received in 2024 through trust giving was £25,500 (2023: £45,000).

We undertake direct mailing to our supporters and this is a key source for our donation income. This takes the form of a letter to approximately 1,000 supporters on a quarterly basis thanking them for their generosity, updating them on ministry with encouraging stories of how the work is progressing, and highlighting other areas of need across the region.

We continue to identify key areas for improvement and invest strategically to enable meaningful change. Our major initiative underway is a substantial CRM transformation programme aimed at upgrading our technology platforms and streamlining data management processes across the organisation. This investment will not only save time and enable smarter use of resources, but will also enhance our ability to build loyal and meaningful supporter relationships.

Data Protection and GDPR

We continue to comply with the Data Protection Act 2019 and General Data Protection Regulations with key appointed staff and trustee members to help monitor our ongoing responsibilities

Investments

During the year we continued to hold investments through CCLA and received a satisfactory amount of income. During the year the market valuation rose compared with the previous year end. We are keen these investments remain ethical.

Reserves

The majority of unrestricted funds is traceable to the sale of surplus buildings, and having completed the purchase of new offices in 2020, the Trustees supported other projects and are considering further projects to be financed out of the reserves.

The Charity recognises that it has a moral responsibility to maintain the income of certain retired workers at an acceptable level, and this is funded out of general reserves.

The reserves of the Charity are now encompassed within the reserves of Pioneers UK Ministries.

Related Party Transactions

During the year one director was remunerated for his services as an employee of the charitable company; details of this are shown in note 16 to the accounts. There is also an amount due to a company controlled by two of this company's directors, but which has been dormant for over 35 years.

Going Concern

On 1st July 2024, the Charity merged with Pioneers UK Ministries and the business activities and assets were transferred to the merged entity. The directors consider that the merged entity is a going concern, and expect to be able to continue operations in a suitable way into the indefinite future.

Risk Management

The Directors take risk management seriously and have received training to ensure the company is considering this area thoroughly. Administrative and financial risks common to organisations of this size and complexity are managed using high quality IT systems and suitably qualified personnel, advisers and investment managers. Great care is taken with the process of recruitment and selection of our members and charity volunteers. Considerable emphasis is placed on their career-long support and training to enable them to continue to make their best contribution to the charity's objectives, and to minimise the risk to them and to the reputation and effectiveness of the Charity.

Statement of Directors' Responsibilities

The directors, who are also the trustees of the charitable activities for the purposes of charity law, are responsible for preparing the directors' report and financial statements in accordance with generally applicable law and UK Accounting Standards (UKGAAP). Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources of the company for that period.

In preparing these statements, the directors are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the method and principles of the charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

In so far as the directors are aware:

- There is no relevant audit information of which the company's auditor is unaware; and
- The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The directors are responsible for the maintenance and integrity of the corporate and financial information include on the company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

These accounts have been prepared in accordance with FRS102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (March 2018).

Signed on behalf of the Directors

Julie Hickson

Date: *Julie Hickson*

30/1/26

**Independent Auditors' Report to the members of
ARAB WORLD MINISTRIES**

Opinion

We have audited the financial statements of Arab World Ministries for the year ended 31 December 2024, which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (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 December 2024 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 the provisions available for small entities, 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 charitable company'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 trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information.

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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinion 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 the purposes of company law, 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 directors' report included within the trustees' report.

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

- adequate and proper 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 charity has not kept sufficient accounting records; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

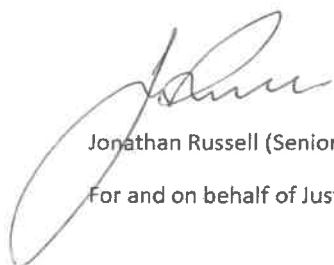
As explained more fully in the trustees' responsibilities statement (set out on page 8), the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and 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.

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 and trustees 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, the Charitable Company's members as a body, and the Charitable Company's trustees as a body, for our audit work, for this report, or for the opinions we have formed



Jonathan Russell (Senior Statutory Auditor)

For and on behalf of Just Audit & Assurance Ltd, Statutory Auditor

37 Market Square

Witney

Oxfordshire

OX28 6RE

Date: 19.02.2026

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an income and expenditure account)
for the year ended - 31st December 2024



Reference	Notes	2024			2023		
		Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
		Funds	Funds		Funds	Funds	
		£	£	£	£	£	£
	Income and endowments from:						
2	Donations and legacies	224,322	1,037,228	1,261,550	495,694	1,987,257	2,482,951
3	Investments	24,584	0	24,584	45,656	350	46,006
20	Other	6,500	0	6,500	5,000	0	5,000
	Trading Activities	2,317	0	2,317	4,555	0	4,555
	Total	257,723	1,037,228	1,294,951	550,905	1,987,607	2,538,512
	Expenditure on:						
4	Raising funds	46,365	0	46,365	105,307	0	105,307
5	Charitable activities	416,962	999,300	1,416,262	750,295	1,695,990	2,446,285
6	Governance costs	11,212	0	11,212	11,702	0	11,702
	Total	474,539	999,300	1,473,839	867,304	1,695,990	2,563,294
7	Net income/(expenditure)	(216,816)	37,928	(178,888)	(316,399)	291,617	(24,782)
	Transfers between funds	100,667	(100,667)	0	162,007	(162,007)	0
	Other recognised gains / (losses):						
	Gain / (loss) on investment assets	30,774	0	30,774	110,678	0	110,678
	Net movement in funds	(85,375)	(62,739)	(148,114)	(43,714)	129,610	85,896
	Exceptional costs	0	0	0	0	0	0
	Net income/(expenditure)	(85,375)	(62,739)	(148,114)	(43,714)	129,610	85,896
	TOTAL FUNDS brought forward	1,404,115	1,165,818	2,569,933	1,447,829	1,036,208	2,484,037
	TOTAL FUNDS carried forward at 30 June 2024	1,318,740	1,103,079	2,421,819	1,404,115	1,165,818	2,569,933
	FUNDS transferred on merger on 1 July 2024	(1,318,740)	(1,103,079)	(2,421,819)			
		0	0	0			

Registered in England and Wales – No. 3275009



BALANCE SHEET

for the year ended - 31st December 2024

	2024	2024	2023
	£	£	£
9 Fixed Assets		0	453,017
10 Investments		0	1,367,045
		0	1,820,062
Current assets			
Bank & Building Society balances	0		669,298
Cash floats - Area representatives	0		550
11 Stock	0		5,328
12 Other Debtors & Prepayments	0		135,768
	0		810,944
13 Creditors: Amounts falling due within one year	0		(61,073)
Net Current Assets		0	749,871
Total Assets less Current Liabilities		0	2,569,933
14 Creditors: Amounts falling due after one year		0	0
15 Net Assets		0	2,569,933
Unrestricted Funds			
Unrestricted Funds		0	1,194,986
16 Designated Funds		0	209,129
		0	1,404,115
16 Restricted Funds		0	1,165,818
		0	2,569,933

These accounts have been prepared in accordance with FRS 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (March 2018).

Julie Hickson

JHickson

Date:

30/11/26

The notes on the following pages form part of these financial statements

STATEMENT OF CASHFLOWS

for the year ended - 31st December 2024

	2024	2024	2024	2023	2023	2023
	Unrestricted	Restricted	Total	Unrestricted	Restricted	Total
	Funds	Funds		Funds	Funds	
	£	£	£	£	£	£
Cash flows from operating activities						
<i>Net cash provided by (used in) operating activities</i>	(61,414)	(74,104)	(135,518)	(281,309)	136,853	(144,456)
Cash flows from investing activities						
Dividends and interest from investments	24,584	0	24,584	45,656	350	46,006
Proceeds from sale of property, less expenses	0		0	0		0
Purchase of equipment	(2,668)	0	(2,668)	(198)	0	(198)
Proceeds from sale of investments	150,000		150,000	0	34,068	34,068
Purchase of investments		(150,000)	(150,000)	(34,068)	0	(34,068)
<i>Net cash provided by (used in) operating activities</i>	171,916	(150,000)	21,916	11,390	34,418	45,808
Cash flows from financing activities						
Repayments of borrowing			0			0
Cashflows from new borrowing			0			0
Receipt of endowment			0			0
<i>Net cash provided by (used in) financing activities</i>	0	0	0	0	0	0
<i>Change in cash and cash equivalents in the year</i>	110,502	(224,104)	(113,602)	(269,919)	171,271	(98,648)
<i>Cash and cash equivalents at the beginning of the year</i>	(102,305)	772,153	669,848	167,614	600,882	768,496
<i>Cash and cash equivalents at the end of the year</i>	8,197	548,049	556,246	(102,305)	772,153	669,848

RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

Net income/(expenditure) for the year - normal	(85,375)	(62,739)	(148,114)	(43,714)	129,610	85,896
- Exceptional	0		0	0		0
Adjustments for:						
Depreciation charges	6,865	0	6,865	18,201	0	18,201
(Gains)/losses on investments	(30,774)	0	(30,774)	(110,678)	0	(110,678)
Dividends, interest and rents from investments	(24,584)	0	(24,584)	(45,656)	(350)	(46,006)
Loss/(profit) on the sale of fixed assets	0	0	0	0	0	0
(Increase)/decrease in stocks	1,036	0	1,036	458	0	458
(Increase)/decrease in debtors	64,560	4,369	68,929	(98,046)	(4,172)	(102,218)
Increase/(decrease) in creditors	6,858	(15,734)	(8,876)	(1,874)	11,765	9,891
<i>Net cash provided by (used in) operating activities</i>	(61,414)	(74,104)	(135,518)	(281,309)	136,853	(144,456)

ANALYSIS OF CASH AND CASH EQUIVALENTS

Bank balances	7,647	548,049	555,696	(102,855)	772,153	669,298
Cash floats	550	0	550	550	0	550
<i>Total cash and cash equivalents</i>	8,197	548,049	556,246	(102,305)	772,153	669,848

NOTES TO THE ACCOUNTS
for the year ended - 31st December 2024



I Accounting Policies

i) Accounting Convention

The accounts of the company are prepared under the historical cost convention, except for the revaluation of investments and freehold property and in accordance with Statement of Recommended Practice on Accounting by Charities and FRS 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (March 2018), and incorporate the results of the principal activities which are described in the Directors' Report and which are continuing.

ii) Income

Donations are accounted for when received by the company. Other income, including legacy income, is accounted for on an accruals basis so far as it is prudent and practical to do so. Income includes income tax recoverable.

iii) Legacies

Legacies are accounted for on an accrual basis so far as it is prudent to do so.

iv) Expenditure

Expenditure is allocated to the relevant cost category in accordance with internal guidelines issued by the charity and is appropriate to the use derived from the resources.

v) Grants

Revenue grants are credited to the income and expenditure account as received, unless related to a specific period, when it is placed in a restricted fund until used.

vi) Taxation

The company has obtained charitable status and is generally exempt from income tax and capital gains tax, but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

vii) Investments

Investments are shown at market value and realised gains and losses are taken to the income and expenditure account. Investment income has been taken into account on the basis of the due date of payment.

viii) Depreciation

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

Freehold properties	-	2% straight line
Major Computer equipment	-	20 to 33.3% straight line
Fixtures, fittings and equipment	-	10% & 20% straight line
Bicycle (on salary sacrifice)	-	At the same rate as the salary sacrifice

ix) Stock

Stock is valued at the lower of cost and net realisable value.

x) Debtors

Debtors are reviewed to ascertain the prospect of recovery. Where it is considered doubtful that they will be paid, the debt is written-off by reducing the value of the debtors within the financial statements.

xi) Creditors

Creditors are reviewed for reasonableness, and are disclosed in accordance with the relevant accounting standards.

xii) Hire purchase and leasing

Rentals applicable to operating leases where substantially all of the benefits and risk of ownership remains with the lessor are charged against net incoming resources on a straight line basis over the lease term.

xiii) Pensions

The company operates a defined contribution pension scheme. The amount charged to the statement of financial activities in respect of pension costs and other post-retirement benefits is the amount payable in the year. Differences between contributions payable and contributions actually paid in the year are shown as either debtors or creditors in the balance sheet.

xiv) Transfer between funds

"Transfer from restricted funds" relates to administration charges relating to the management of restricted incoming resources, adjusted for fund deficits between years.

xv) Member assets

When Members purchase assets these are written off in year.

xvi) Ride to Work Scheme

Staff have the option to be part of a Ride to Work Scheme that is funded by salary sacrifice. Items are purchased as an asset and depreciated at the same rate as salary sacrifice deductions are made.

NOTES TO THE ACCOUNTS (continued)
for the year ended - 31st December 2024

	Unrestricted Funds £	Restricted Funds £	Total £	2023 £
2 Donations and Legacies				
Gifts & Donations	177,794	1,037,228	1,215,022	2,341,300
Legacies	46,528	0	46,528	141,651
	224,322	1,037,228	1,261,550	2,482,951

Legacies received after the balance sheet date in respect of estates already in administration are accrued in the balance sheet. Other estates in the course of administration where the amount can be prudently estimated amounted to £nil (2023: £22,000).

3 Investment Income				
Interest Received	24,584	0	24,584	46,006
	24,584	0	24,584	46,006

4 Cost of Raising Funds				
Staff costs	30,982	0	30,982	80,394
Publicity & Promotion	14	0	14	98
Office Costs	8,955	0	8,955	12,637
Property Costs	2,206	0	2,206	3,374
Motor & Travel	734	0	734	1,873
Other Expenses	2,417	0	2,417	4,128
Depreciation	1,057		1,057	2,803
	46,365	0	46,365	105,307

5 Charitable Activities				
Ministry Costs				
Support & Allowances	167,536	694,159	861,695	1,620,803
Project expenditure	0	305,141	305,141	336,554
Office costs	929	0	929	4,311
Property & accommodation costs	255	0	255	2,225
Publicity & Promotion	12,794	0	12,794	15,240
Motor & travel	5,664	0	5,664	14,743
Other expenses	84	0	84	4,100
Depreciation	0	0	0	0
Office & Administrative expenses				
Staff costs	143,719	0	143,719	277,684
Office Costs	46,499	0	46,499	98,847
Property Costs	10,082	0	10,082	16,938
Publicity & Promotion	3,699	0	3,699	6,476
Motor & Travel	4,958	0	4,958	7,303
Other Expenses	14,935	0	14,935	25,662
Depreciation	5,808	0	5,808	15,399
	416,962	999,300	1,416,262	2,446,285

NOTES TO THE ACCOUNTS (continued)
for the year ended - 31st December 2024



	Unrestricted Funds £	Restricted Funds £	Total £	2023 £
6 Governance Costs				
Audit	10,175	0	10,175	8,787
Trustees' expenses	1,037	0	1,037	2,915
	<u>11,212</u>	<u>0</u>	<u>11,212</u>	<u>11,702</u>

Trustees' expenses relate to travel, office costs and publicity and were incurred on behalf of the whole board.

	2024 £	2023 £
7 Net Income Before Transfers		
The net incoming resources before transfers are after charging:		
Depreciation of tangible fixed assets	6,865	18,201
Auditors' remuneration	10,175	8,787
Directors' remuneration (including Employer's NI) (note 16)	27,495	60,458
Staff costs (note 8)	222,639	449,598
	<u>267,174</u>	<u>537,044</u>
8 Staff Costs (including directors)		
Salaries	209,691	429,486
Employers National Insurance	18,927	37,434
Pension Contributions	21,516	43,136
	<u>250,134</u>	<u>510,056</u>

The average number of staff (including directors) employed by the charity during the year was as follows:

	2024	2023
Mission & Support	7	8
Management & Administration	4	4
External Relationships & fundraising	6	6
	<u>17</u>	<u>18</u>

No employee was paid in excess of £60,000

Staff pension contributions outstanding at the year end were £3,545 (2023: £3,818).

In addition to employees there were 19 members at the end of June 2024 (December 2023: 18) whose pay is processed through the Charity's payroll but who are totally dependent on support they raise for their salaries. These costs are shown within the restricted allowances (note 5).

NOTES TO THE ACCOUNTS (continued)
for the year ended - 31st December 2024



9 Fixed Assets

	Freehold Properties £	Fixtures & Fittings £	Computer Equipment £	Total £
Cost/Valuation				
As at 1st January 2024	482,383	23,131	52,614	558,128
Additions			2,668	2,668
Disposals				0
As at 30th June 2024	482,383	23,131	55,283	560,796
Accumulated depreciation				
As at 1st January 2024	38,592	16,623	49,896	105,111
Charge for the year	4,823	947	1,095	6,865
Depreciation on disposals				0
As at 30th June 2024	43,415	17,571	50,991	111,977
Net book value				
As at 1st January 2024	443,791	6,507	2,718	453,017
As at 30th June 2024	438,968	5,560	4,291	448,819
Transferred on merger	(438,968)	(5,560)	(4,291)	(448,819)
As at 31st December 2024	0	0	0	0

All of the above assets are used to further the Charity's objects.

Capital commitments at the end of the year were £nil (2023: nil).

In 2019 the company purchased a freehold office building for its own use, at a cost of £432,780, and incurred further costs in 2020 before occupying it as its new headquarters.

10 Investments

Investments are held primarily to provide an investment return for the charity.

The market value of the portfolio is determined by reference to investment managers' reports.

1 Portfolio Summary	Unrestricted	Restricted	2024	2023
	Funds £	Funds £	£	£
Market Value at 1st January 2024	967,045	400,000	1,367,045	1,256,367
Purchases and Sales	(150,000)	150,000	0	0
Gain / (Loss) on revaluation	30,774	0	30,774	110,678
Market value at 30th June 2024	847,819	550,000	1,397,819	1,367,045
Transferred on merger	(847,819)	(550,000)	(1,397,819)	
Market value at 31st December 2024	0	0	0	

The majority of investments consist of diverse portfolios of investment funds managed by CCLA Investment Management Ltd.

2 Investment Policy

The company's investment policy aims to produce long term capital growth together with a reasonable income.

NOTES TO THE ACCOUNTS (continued)
for the year ended - 31st December 2024



11	Stock	2024	2023
		£	£
	Literature stock for resale as at 30th June 2024	4,292	5,328
	Transferred on merger	(4,292)	
	As at 31st December 2024	<u>0</u>	
12	Other Debtors		
	Legacies	18,360	105,000
	Gift Aid	16,279	15,869
	Prepayments	21,414	14,899
	Other Debtors	10,787	
	As at 30th June 2024	66,840	135,768
	Transferred on merger	(66,840)	
	As at 31st December 2024	<u>0</u>	
13	Creditors: Amounts falling due within one year		
	Transmissions	(6,119)	10,214
	Salaries & Wages Creditors	2,668	6,206
	Accruals	19,079	10,662
	Creditors	21,542	19,563
	Workers' Pension Funds	15,028	14,428
	As at 30th June 2024	52,198	61,073
	Transferred on merger	(52,198)	
	As at 31st December 2024	<u>0</u>	

14	Analysis of Net Assets Between Funds	Unrestricted	Restricted	Total	Total
		Funds	Funds	2024	2023
		£	£	£	£
	Fixed Assets	0	0	0	453,017
	Investments	0	0	0	1,367,045
	Current Assets	0	0	0	810,944
	Current Liabilities	0	0	0	(61,073)
	Long Term Liabilities	0	0	0	0
	Net Assets	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,569,933</u>

NOTES TO THE ACCOUNTS (continued)
for the year ended - 31st December 2024

15 Analysis of Funds	Balance		Transfers /		Balance
	1.1.2024	Income	Expenditure	Adjustment	31.12.2024
	£	£	£	£	£
Restricted Funds					
<u>Projects</u>					
Education / Humanitarian	191,704	23,559	(99,731)	575	116,107
Media	1,738	21,102	(16,862)	(2,110)	3,868
National Workers	99,601	156,275	(181,699)	(3,593)	70,584
Other / Relief	27,409	6,258	(5,292)	(94)	28,281
UK Projects	7,828	4,102	(1,557)	(380)	9,993
	328,280	211,296	(305,141)	(5,602)	228,833
<u>Support</u>					
Non UK	44,654	35,106	(38,290)	(3,420)	38,050
UK	792,884	790,826	(655,869)	(91,645)	836,196
	837,538	825,932	(694,159)	(95,065)	874,246
Total Restricted Funds as at 30th June 2024	1,165,818	1,037,228	(999,300)	(100,667)	1,103,079
Transferred on merger					(1,103,079)
Total as at 31st December 2024					0
Designated Funds					
Medical Fund	13,397	0	(27,702)	24,532	10,227
UK Ministries	(21,963)	1,981	(44,179)	11,450	(52,711)
ODFC Donation Fund	20,000		0	(20,000)	0
Arab Workers	83,838			(7,313)	76,525
Regional Expansion Funds	113,857	0	0	0	113,857
	209,129	1,981	(71,881)	8,669	147,898
Total Designated Funds as at 30th June 2024	209,129	1,981	(71,881)	8,669	147,898
Transferred on merger					(147,898)
Total as at 31st December 2024					0
General funds					
General Fund	1,194,986	286,516	(402,658)	91,998	1,170,842
	1,194,986	286,516	(402,658)	91,998	1,170,842
Total General Funds as at 30th June 2024	1,194,986	286,516	(402,658)	91,998	1,170,842
Transferred on merger					(1,170,842)
Total as at 31st December 2024					0
Overall Total Funds as at 30th June 2024	2,569,933	1,325,725	(1,473,839)	0	2,421,819
Transferred on merger					(2,421,819)
Total as at 31st December 2024					0
Prior Year					
	Balance				Balance
	1.1.2023	Income	Expenditure	Transfers	31.12.2023
	£	£	£	£	£
Total Restricted Funds	1,036,208	1,987,607	(1,695,990)	(162,007)	1,165,818
Total Designated Funds	243,234	812	(68,643)	33,726	209,129
Total General Funds	1,204,595	660,771	(798,661)	128,281	1,194,986
Overall Total Funds	2,484,037	2,649,190	(2,563,294)	0	2,569,933

NOTES TO THE ACCOUNTS (continued)
for the year ended - 31st December 2024



Restricted Funds

The charity maintains a number of restricted funds which are all income funds and are classified as follows:

i) **Projects**

These are charitable activities of the mission over and above the responsibilities of individual workers. Donations are received for these purposes and held in these funds. Most of the funds (including all the larger funds) are paid out in full each month to the managers of those funds and accounted for elsewhere.

ii) **Support**

These funds are used for the accommodation and general living expenses of workers both in the UK and abroad. Included within these funds are amounts to enable the workers to establish themselves in their place of ministry and to cover the costs of performing their ministry.

Designated Funds

The Designated funds are amounts set aside from general funds to support specific UK ministry projects, and to fund medical expenses overseas. Unspent reserves from funds designated in 2021 to assist with the recruitment and training of workers in or for the Arab world remain designated for future training purposes.

16 **Transactions with Trustees**

During the year the charity paid the following amounts of remuneration to trustees and directors of the company. Such remuneration is permitted under the Memorandum and Articles of Association which allows for not more than one third of the trustees to be remunerated. The salary and pension contributions were paid by virtue of their duties as employees (at different periods) of the charitable company and not in respect of their duties as trustees. Expenses incurred on behalf of the Board of Trustees are disclosed in note 6. There were no other transactions with the trustees which require separate disclosure within the financial statements.

		2024	2023
		£	£
Mr P Eiam	Salary, inc Emp NI	24,396	54,260
	Pension Contribution	3,099	6,198
Total		27,495	60,458

17 **Commitments**

During 2024, the Charity paid £1766 under operating leases of equipment.

As at 31 December 2024, the Charity was committed to future non-cancellable operating leases payments as follows:

	£
Payable within 1 year	8,272
Payable in 2 to 5 years	11,056
Payable later	
	<u>19,328</u>

18 **Control**

Control of the charity is vested in the board of Directors.

19 **Other Income**

Other income consists of cash received in respect of HMRC's employment allowance, and contribution towards costs for shared office space.

ARAB WORLD MINISTRIES

England & Wales - Charity number 1059106

Accounts



Arab World Ministries

Trustee Report and Annual Accounts 2023

REPORT OF THE DIRECTORS AND GENERAL INFORMATION

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Directors/Trustees

Mr P Elam
Mr K Butler
Rev Dr I D Farley (resigned 31st December 2023)
Mr M S Hyde
Miss E Maggs
Mr A Mateer
Ms D Petrie (resigned 16th September 2023)
Mr J Sedrak
Mrs H Tiptaft (resigned 30th June 2023)

Secretary and Registered Office

S Leader
37, Market Square, Witney, Oxon OX28 6RE

Registration

Registered in England and Wales, no 3275009.
The company is limited by guarantee, and does not have a share capital.
Registered with the Charity Commission, no 1059106.

Bankers

HSBC UK Bank plc, 41 Market Place, Loughborough, Leics, LE11 3EJ

Principal Investment Managers

CCLA Investment Management Limited
CCLA Fund Managers Limited

Auditors

Just Audit & Assurance Ltd, being a firm in professional succession to ReesRussell LLP,
Chartered Accountants and Registered Auditors, has indicated their willingness to be appointed as
auditor.

Charitable Objectives and Status

The Company's principal activity continues to be the advancement of the Christian faith amongst Muslim peoples of the Arab world.

The Company has charitable status and is registered with the Charity Commission under registration number 1059106.

Public Benefit

The Directors have had regard to the Charity Commission's guidance, including that on "Charities Working Internationally", the general public benefit guidance "Charities and Public Benefit", and the supplementary guidance contained in "The Advancement of Religion for the Public Benefit". Other Charity Commission governance guidance is also regularly shared with the directors.

Governance, Structure, and Management

The Company's activities are regulated by the Memorandum and Articles of Association. The objects of the Company are:

1. to advance the Christian faith amongst Muslim peoples of the Arab world wherever they may be found, and to promote the same in the UK through encouraging prayer and financial support.
2. to relieve need, hardship, sickness or poverty amongst peoples of the Arab world.
3. to advance Christian education and training of people of the Arab world.

Directors & Charity Trustees

The directors listed on page 3 have served throughout the year, save where indicated. The directors of the Company are also the trustees for the charitable activities of Arab World Ministries. The UK Director throughout 2023 was Phil Elam.

Organisation and Structure

- Appointment and Training of Directors

The charitable company ensures that existing directors are kept informed of the activities and performance of the charity and are provided with regular management information. The directors continued to meet regularly during the year to review all aspects of the Charity, including the composition of the Board and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of the current activities.

- Organisational Structure

The day-to-day management of the charitable company is undertaken by the UK National Director and the leadership team who meet regularly to ensure good communication and leadership.

Charitable Activities

The charitable Company has continued to pursue its main objectives as outlined above with a primary focus upon the advancement of the Christian faith amongst Muslim peoples of the Arab World. In overview, field-based Christians involved have been ministering by:

1. Raising awareness and understanding of the Christian faith among Muslim peoples of the Arab world;
2. Helping to support Christian churches in the Arab world.

Our engagement with enquirers avoids negative comments about other beliefs and includes:

- Making Christian teaching available in Arabic, French and Kabyle (languages of the Arab world) over the internet, in printed materials and through online or broadcasting media;
- Linking up isolated Christians with other like-minded people.
- Responding to enquiries about the Christian faith received in face to face meetings, in correspondence, and through online media. (Enquiries from all locations are welcomed, as many Arab world peoples are to be found in Europe, North America, and elsewhere. All such enquiries are answered free of charge).
- Taking special care to remove misunderstandings about the Christian faith which are commonly held by many from the Arab world.

Fulfilling our Objects

Training Hub

2023 has seen us continue to develop training opportunities. Through the Training Hub we seek to train and equip our individual workers and volunteers prior to their overseas assignments as well as providing specific training events to groups of our members and the general UK Church. These events are both in person and online and help us maintain connection with members and applicants.



Communicating with Christian groups

Our representatives tour UK churches, conferences and student groups to inform and inspire Christian worship services about ministry in the Arab world. Following the end of the pandemic in 2022, churches have slowly started accepting our request to visit and give updates about the work. We approach churches and offer both in-person and online presentations at zoom meetings. We are pleased to see a steady increase in the number of visits from the previous year. Even if not as many as pre-Covid times we continue to maintain good connections with churches across the UK. We visited or held online zoom meetings with around 130 churches, compared with 80 last year. Our monthly zoom prayer evenings continued to be attended by around 40 screens (around 60 people each month).

Prayer and publications



We have a range of communication methods to connect with diverse age groups and supporters across the UK and Ireland. We share content of our activities across publications, website and social media. In 2023 we continued to provide specific mentoring, coaching and training to individuals in order that they could share their faith in a sensitive and culturally appropriate way to people from a variety of ethnic and culturally different backgrounds.

Our in-house magazine publication, which we produce quarterly, was mailed to 7000 directly to supporting churches and individuals in the UK. This is produced to inform, encourage, and challenge our readers as they learn about how God is at work across the region. The contents include stories of faith and impact, guidance for the next generation of pioneers and focuses on projects in particular regions among Arab peoples. Again, many have expressed their gratitude verbally and have donated to our humanitarian appeals to meet social and spiritual needs to people in the Arab World.



Our quarterly email update is sent out to around 700 email addresses. Our quarterly prayer diary, which facilitates prayer for the region, was sent to approximately 1,000 recipients, and our fortnightly prayer update to approximately 900 individuals or groups. We also update nearly 350 churches each quarter, with an email. Our online magazine saw an increase in uptake and is now emailed to nearly 150 people per quarter.

Collaboration

We have partnered where possible with charitable organisations with similar objectives to raise awareness, stimulate interest and encourage active involvement in ministry.

The development of the Momentum Yes course and its profiling, the Three Billion Reasons Tour and our continued partnership with the Global Connections network are examples of this.

Relieving need, hardship, sickness or poverty

The company has continued to support a number of Christians with medical qualifications who provide medical care among peoples of the Arab world, both in Africa and Asia. The medical care is provided on the basis of need. Payment for drugs or tests is requested if possible. No other charges are made.

The company has provided support to Arab world Christians who have been discriminated against on the basis of their faith. Generally this is achieved through Christians supported by the company helping to provide escape from danger, advice on educational opportunities, and spiritual encouragement. The presumption would be against providing money, so that the motives of Christians will not be called into question.

Advancing Christian education and training

The company has contributed towards the development of courses in a number of languages for those from the Arab world who seek to discover more about the Christian faith. It has also contributed towards the development of courses for Arab world Christians who are developing their understanding of Christian teaching, so that they can, in turn, teach others.

Help has also been given to the training of those who will then be more adequately equipped to develop Christian training materials suitable for use among peoples of the Arab world.

'Pioneers UK and Ireland'

Our charity continues in the latest chapter of our rich mission history by integrating further into the Pioneers family. Our UK mobilisation offices merge operationally on 1 July 2024. Our vision for Arab peoples is still very much at the heart of the objects within the merged entity – indeed our existing objects are contained within the new entity's objects which will become known as Pioneers Arab World Ministries UK and Ireland. This decision is driven by our belief that our mobilisation efforts will be enhanced through this merger - we consider this a great opportunity to see the fulfilment of our objects among present and future beneficiaries.

In later 2024 we will make this news public among the Christian public and our supporters, including a re-brand and a series of supporter events to share our vision for the coming years.

These will therefore be our last full year accounts for 'AWM'.

The 'AWM' charitable entity will continue to exist for a season for practical reasons.

Financial Position

Ordinary gifts and donations to the general fund were 3.8 per cent higher than in 2022, and the organisation was very fortunate to see the fruition of some legacies which saw £142,000 compared with £22,000 in 2022. The Trustees are eternally grateful for the generous support from their donors.

The directors are continuing to keep the level of general fund income under review and are constantly pursuing new ways of raising support within the UK.

Gifts and donations received for restricted purposes rose by 12.8 per cent and have been exclusively used for the purposes expressed by the donor.

Fundraising

Fundraising continues to be reviewed against the Code of Fundraising Practice and in communication with the Fundraising Regulator. This information is updated to Trustees. We strive to respect and honour our supporters with our fundraising and are pleased to note our good fundraising practices.



We share our passion for the region and its people with charitable trusts as we communicate the strategic need to mobilise the next generation of pioneers into this work. This is another key source of funding where we look to build and sustain long-term partnership relationships with these key institutions. The total funds received for 2023 through trust giving was £45,000 (2022: £53,000).

We undertake direct mailing to our supporters and this is a key source for our donation income. This takes the form of a letter to approximately 1,000 supporters on a quarterly basis thanking them for their generosity, updating them on ministry with encouraging stories of how the work is progressing, and highlighting other areas of need across the region.

Data Protection and GDPR

We continue to comply with the Data Protection Act 2019 and General Data Protection Regulations with key appointed staff and trustee members to help monitor our ongoing responsibilities

Investments

During the year we continued to hold investments through CCLA and received a satisfactory amount of income. During the year the market valuation rose compared with the previous year end. Whilst the directors hold the view that the investments are held for the long-term, as a means of generating income, they are pleased to see that investment values have risen again following the large fall in 2022.

We continue to ensure these investments remain ethical.

Reserves

The majority of unrestricted funds is traceable to the sale of surplus buildings, and having completed the purchase of the new offices in 2020, the Trustees supported other projects and are considering further projects to be financed out of these reserves for 2021 onwards.

The Charity recognises that it has a moral responsibility to maintain the income of certain retired workers at an acceptable level, and this is funded out of general reserves.

Total funds held at the end of the year were £2,570,000

Restricted funds were £1,166,000 and were raised for specific projects, workers or related expenses.

Designated funds were £209,000 and consist of amounts set aside from general funds for certain projects or workers, or for assisting overseas workers with medical expenses.

Other unrestricted funds amounted to £1,195,000, of which £453,000 was tied up in fixed assets at the balance sheet date, principally the freehold offices which the charity expects to occupy for the foreseeable future. The Board has estimated that an absolute minimum of £190,000 would be required to wind up the charity in an orderly way, if all income ceased, but aims to hold a larger amount to ensure that operations and long-term projects can continue in spite of fluctuations in income and possible investment revaluations, and to allow expansion of activities as opportunities arise.

Related Party Transactions

During the year one director was remunerated for their service as an employee of the charitable company; details of this are shown in note 16 to the accounts. There is also an amount due to a company controlled by two of this company's directors, but which has been dormant for over 35 years.

Going Concern

The directors consider that the company is a going concern and expect to be able to continue operations in a suitable way into the indefinite future.

Risk Management

The Charity manages the administrative and financial risks common to organisations of this size and complexity by using high quality IT systems and suitably qualified personnel, advisers and investment managers. Front-line charity workers are selected with great care, and the charity places considerable emphasis on their career-long support and training, so that they can make their best contribution to the charity's objectives, and to minimise the risk to them and to the reputation and effectiveness of the Charity.

Statement of Directors' Responsibilities

The directors, who are also the trustees of the charitable activities for the purposes of charity law, are responsible for preparing the directors' report and financial statements in accordance with generally applicable law and UK Accounting Standards (UKGAAP). Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources of the company for that period.

In preparing these statements, the directors are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the method and principles of the charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

In so far as the directors are aware:

- There is no relevant audit information of which the company's auditor is unaware; and
- The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The directors are responsible for the maintenance and integrity of the corporate and financial information include on the company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

These accounts have been prepared in accordance with FRS102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (March 2018).

Signed on behalf of the Directors


Phil Elam

Date: 27th September 2024

Independent Auditors' Report to the members of ARAB WORLD MINISTRIES

Opinion

We have audited the financial statements of Arab World Ministries for the year ended 31 December 2023, which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (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 December 2023 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 the provisions available for small entities, 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 charitable company'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 trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information.

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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinion 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 the purposes of company law, 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 directors' report included within the trustees' report.

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

- adequate and proper 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 charity has not kept sufficient accounting records; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and 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 (set out on page 8), 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

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. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, and the Charities Act together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context were the General Data Protection Regulation (GDPR), Anti-fraud, bribery and corruption legislation, Taxation legislation and Employment legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

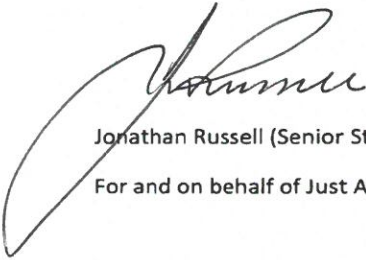
Our audit procedures to respond to risks included enquiries of management, including senior management, sample testing on the posting of entries, including journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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 and trustees 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, the Charitable Company's members as a body, and the Charitable Company's trustees as a body, for our audit work, for this report, or for the opinions we have formed



Jonathan Russell (Senior Statutory Auditor)

For and on behalf of Just Audit & Assurance Ltd, Statutory Auditor

37 Market Square

Witney

Oxfordshire

OX28 6RE

Date: 27.09.2014

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an income and expenditure account)
for the year ended - 31st December 2023



Reference	Notes	2023			2022		2022
		Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
	Income and endowments from:						
2	Donations and legacies	495,694	1,987,257	2,482,951	362,785	1,760,367	2,123,152
3	Investments	45,656	350	46,006	40,045	1,401	41,446
20	Other	5,000	0	5,000	19,225	0	19,225
	Trading Activities	4,555	0	4,555	7,529	0	7,529
	Total	550,905	1,987,607	2,538,512	429,584	1,761,768	2,191,352
	Expenditure on:						
4	Raising funds	105,307	0	105,307	108,728	0	108,728
5	Charitable activities	750,295	1,695,990	2,446,285	720,403	1,673,672	2,394,075
6	Governance costs	11,702	0	11,702	10,062	0	10,062
	Total	867,304	1,695,990	2,563,294	839,193	1,673,672	2,512,865
7	Net income/(expenditure)	(316,399)	291,617	(24,782)	(409,609)	88,096	(321,513)
	Transfers between funds	162,007	(162,007)	0	177,783	(177,783)	0
	Other recognised gains / (losses):						
	Gain / (loss) on investment assets	110,678	0	110,678	(164,542)	(8,817)	(173,359)
	Net movement in funds	(43,714)	129,610	85,896	(396,368)	(98,504)	(494,872)
	Exceptional costs	0	0	0	0	0	0
	Net income/(expenditure)	(43,714)	129,610	85,896	(396,368)	(98,504)	(494,872)
	TOTAL FUNDS brought forward	1,447,829	1,036,208	2,484,037	1,844,197	1,134,712	2,978,909
	TOTAL FUNDS carried forward	1,404,115	1,165,818	2,569,933	1,447,829	1,036,208	2,484,037

BALANCE SHEET

for the year ended - 31st December 2023

	2023	2023	2022
	£	£	£
9 Fixed Assets		453,017	471,020
10 Investments		1,367,045	1,256,367
		<u>1,820,062</u>	<u>1,727,387</u>
Current assets			
Bank & Building Society balances	669,298		767,946
Cash floats - Area representatives	550		550
11 Stock	5,328		5,786
12 Other Debtors & Prepayments	135,768		33,550
	<u>810,944</u>		<u>807,832</u>
13 Creditors: Amounts falling due within one year	<u>(61,073)</u>		<u>(51,182)</u>
Net Current Assets		<u>749,871</u>	<u>756,650</u>
Total Assets less Current Liabilities		<u>2,569,933</u>	<u>2,484,037</u>
14 Creditors: Amounts falling due after one year		0	0
15 Net Assets		<u>2,569,933</u>	<u>2,484,037</u>
Unrestricted Funds			
Unrestricted Funds		1,194,986	1,204,595
16 Designated Funds		209,129	243,234
		<u>1,404,115</u>	<u>1,447,829</u>
16 Restricted Funds		1,165,818	1,036,208
		<u>2,569,933</u>	<u>2,484,037</u>

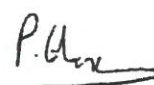
These accounts have been prepared in accordance with FRS 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (March 2018).



Mike Hyde

Date:

27th September 2024



Phil Elam

The notes on the following pages form part of these financial statements

STATEMENT OF CASHFLOWS
for the year ended - 31st December 2023

	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total £	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total £
Cash flows from operating activities						
<i>Net cash provided by (used in) operating activities</i>	(281,309)	136,853	(144,456)	(448,724)	(144,951)	(593,675)
Cash flows from investing activities						
Dividends and interest from investments	45,656	350	46,006	40,045	1,401	41,446
Proceeds from sale of property, less expenses	0		0	0		0
Purchase of equipment	(198)	0	(198)	(986)	0	(986)
Proceeds from sale of investments		34,068	34,068	0		0
Purchase of investments	(34,068)		(34,068)	0	0	0
<i>Net cash provided by (used in) operating activities</i>	11,390	34,418	45,808	39,059	1,401	40,460
Cash flows from financing activities						
Repayments of borrowing			0			0
Cashflows from new borrowing			0			0
Receipt of endowment			0			0
<i>Net cash provided by (used in) financing activities</i>	0	0	0	0	0	0
<i>Change in cash and cash equivalents in the year</i>	(269,919)	171,271	(98,648)	(409,665)	(143,550)	(553,215)
Cash and cash equivalents at the beginning of the year	167,614	600,882	768,496	577,279	744,432	1,321,711
<i>Cash and cash equivalents at the end of the year</i>	(102,305)	772,153	669,848	167,614	600,882	768,496

RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

Net income/(expenditure) for the year - normal	(43,714)	129,610	85,896	(396,368)	(98,504)	(494,872)
- Exceptional	0		0	0		0
Adjustments for:						
Depreciation charges	18,201	0	18,201	23,320	0	23,320
(Gains)/losses on investments	(110,678)	0	(110,678)	164,542	8,817	173,359
Dividends, interest and rents from investments	(45,656)	(350)	(46,006)	(40,045)	(1,401)	(41,446)
Loss/(profit) on the sale of fixed assets	0	0	0	0	0	0
(Increase)/decrease in stocks	458	0	458	79	0	79
(Increase)/decrease in debtors	(98,046)	(4,172)	(102,218)	57,674	(6,806)	50,868
Increase/(decrease) in creditors	(1,874)	11,765	9,891	(257,926)	(47,057)	(304,983)
<i>Net cash provided by (used in) operating activities</i>	(281,309)	136,853	(144,456)	(448,724)	(144,951)	(593,675)

ANALYSIS OF CASH AND CASH EQUIVALENTS

Bank balances	(102,855)	772,153	669,298	167,064	600,882	767,946
Cash floats	550	0	550	550	0	550
<i>Total cash and cash equivalents</i>	(102,305)	772,153	669,848	167,614	600,882	768,496

NOTES TO THE ACCOUNTS
for the year ended - 31st December 2023



I Accounting Policies

i) Accounting Convention

The accounts of the company are prepared under the historical cost convention, except for the revaluation of investments and freehold property and in accordance with Statement of Recommended Practice on Accounting by Charities and FRS 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (March 2018), and incorporate the results of the principal activities which are described in the Directors' Report and which are continuing.

ii) Income

Donations are accounted for when received by the company. Other income, including legacy income, is accounted for on an accruals basis so far as it is prudent and practical to do so. Income includes income tax recoverable.

iii) Legacies

Legacies are accounted for on an accrual basis so far as it is prudent to do so.

iv) Expenditure

Expenditure is allocated to the relevant cost category in accordance with internal guidelines issued by the charity and is appropriate to the use derived from the resources.

v) Grants

Revenue grants are credited to the income and expenditure account as received, unless related to a specific period, when it is placed in a restricted fund until used.

vi) Taxation

The company has obtained charitable status and is generally exempt from income tax and capital gains tax, but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

vii) Investments

Investments are shown at market value and realised gains and losses are taken to the income and expenditure account. Investment income has been taken into account on the basis of the due date of payment.

viii) Depreciation

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

Freehold properties	-	2% straight line
Major Computer equipment	-	20 to 33.3% straight line
Fixtures, fittings and equipment	-	10% & 20% straight line
Bicycle (on salary sacrifice)	-	At the same rate as the salary sacrifice

ix) Stock

Stock is valued at the lower of cost and net realisable value.

x) Debtors

Short term debtors are measured at transaction price, less any impairment. Where it is considered doubtful that they will be paid, the debt is written-off by reducing the value of the debtors within the financial statements.

xi) Creditors

Creditors are reviewed for reasonableness and are measured at the transaction price.

xii) Hire purchase and leasing

Rentals applicable to operating leases where substantially all of the benefits and risk of ownership remains with the lessor are charged against net incoming resources on a straight line basis over the lease term.

xiii) Pensions

The company operates a defined contribution pension scheme. The amount charged to the statement of financial activities in respect of pension costs and other post-retirement benefits is the amount payable in the year. Differences between contributions payable and contributions actually paid in the year are shown as either debtors or creditors in the balance sheet.

xiv) Transfer between funds

"Transfer from restricted funds" relates to administration charges relating to the management of restricted incoming resources, adjusted for fund deficits between years.

xv) Member assets

When Members purchase assets these are written off in year.

xvi) Ride to Work Scheme

Staff have the option to be part of a Ride to Work Scheme that is funded by salary sacrifice. Items are purchased as an asset and depreciated at the same rate as salary sacrifice deductions are made.

NOTES TO THE ACCOUNTS (continued)
for the year ended - 31st December 2023

	Unrestricted Funds £	Restricted Funds £	Total £	2022 £
2 Donations and Legacies				
Gifts & Donations	354,043	1,987,257	2,341,300	2,101,130
Legacies	141,651	0	141,651	22,022
	<u>495,694</u>	<u>1,987,257</u>	<u>2,482,951</u>	<u>2,123,152</u>

Legacies received after the balance sheet date in respect of estates already in administration are accrued in the balance sheet. Other estates in the course of administration where the amount can be prudently estimated amounted to £22,000 (2022: £nil).

3 Investment Income				
Interest Received	45,656	350	46,006	41,446
	<u>45,656</u>	<u>350</u>	<u>46,006</u>	<u>41,446</u>

4 Cost of Raising Funds				
Staff costs	80,394	0	80,394	83,669
Publicity & Promotion	98	0	98	134
Office Costs	12,637	0	12,637	13,885
Property Costs	3,374	0	3,374	3,013
Motor & Travel	1,873	0	1,873	1,884
Other Expenses	4,128	0	4,128	2,552
Depreciation	2,803		2,803	3,591
	<u>105,307</u>	<u>0</u>	<u>105,307</u>	<u>108,728</u>

5 Charitable Activities				
Ministry Costs				
Support & Allowances	261,367	1,359,436	1,620,803	1,567,377
Project expenditure	0	336,554	336,554	325,739
Office costs	4,311	0	4,311	4,810
Property & accommodation costs	2,225	0	2,225	4,935
Publicity & Promotion	15,240	0	15,240	15,962
Motor & travel	14,743	0	14,743	17,208
Other expenses	4,100	0	4,100	2,289
Depreciation	0	0	0	0
Office & Administrative expenses				
Staff costs	277,684	0	277,684	283,842
Office Costs	98,847	0	98,847	107,598
Property Costs	16,938	0	16,938	17,020
Publicity & Promotion	6,476	0	6,476	4,649
Motor & Travel	7,303	0	7,303	8,065
Other Expenses	25,662	0	25,662	14,852
Depreciation	15,399	0	15,399	19,729
	<u>750,295</u>	<u>1,695,990</u>	<u>2,446,285</u>	<u>2,394,075</u>

NOTES TO THE ACCOUNTS (continued)
for the year ended - 31st December 2023

	Unrestricted Funds £	Restricted Funds £	Total £	2022 £
6 Governance Costs				
Audit	8,787	0	8,787	8,298
Trustees' expenses	2,915	0	2,915	1,764
	<u>11,702</u>	<u>0</u>	<u>11,702</u>	<u>10,062</u>

Trustees' expenses relate to travel, office costs and publicity and were incurred on behalf of the whole board.

	2023 £	2022 £
7 Net Income Before Transfers		
The net incoming resources before transfers are after charging:		
Depreciation of tangible fixed assets	18,201	23,320
Auditors' remuneration	8,787	8,298
Directors' remuneration (including Employer's NI) (note 16)	60,458	60,756
Staff costs (note 8)	449,598	437,445

	2023 £	2022 £
8 Staff Costs (including directors)		
Salaries	429,486	416,479
Employers National Insurance	37,434	38,803
Pension Contributions	43,136	42,919
	<u>510,056</u>	<u>498,201</u>

The average number of staff (including directors) employed by the charity during the year was as follows:

	2023	2022
Mission & Support	8	7
Management & Administration	4	4
External Relationships & fundraising	6	6
	<u>18</u>	<u>17</u>

No employee was paid in excess of £60,000

Staff pension contributions outstanding at the year end were £3,818 (2022: £3,411).

In addition to employees there were 18 members at the end of December 2023 (2022: 11) whose pay is processed through the Charity's payroll but who are totally dependent on support they raise for their salaries. These costs are shown within the restricted allowances (note 5).

NOTES TO THE ACCOUNTS (continued)
for the year ended - 31st December 2023

9 **Fixed Assets**

	Freehold Properties £	Fixtures & Fittings £	Computer Equipment £	Total £
Cost/Valuation				
As at 1st January 2023	482,383	23,085	57,646	563,114
Additions		198		198
Disposals		(152)	(5,032)	(5,184)
As at 31st December 2023	<u>482,383</u>	<u>23,131</u>	<u>52,614</u>	<u>558,128</u>
Accumulated depreciation				
As at 1st January 2023	28,944	14,869	48,281	92,094
Charge for the year	9,648	1,906	6,647	18,201
Depreciation on disposals		(152)	(5,032)	(5,184)
As at 31st December 2023	<u>38,592</u>	<u>16,623</u>	<u>49,896</u>	<u>105,111</u>
Net book value				
As at 1st January 2023	453,439	8,215	9,365	471,020
As at 31st December 2023	<u>443,791</u>	<u>6,507</u>	<u>2,718</u>	<u>453,017</u>

All of the above assets are used to further the Charity's objects.

Capital commitments at the end of the year were £nil (2022: nil).

In 2019 the company purchased a freehold office building for its own use, at a cost of £432,780, and incurred further costs in 2020 before occupying it as its new headquarters.

10 **Investments**

Investments are held primarily to provide an investment return for the charity.

The market value of the portfolio is determined by reference to investment managers' reports.

Portfolio Summary	Unrestricted	Restricted	2023	2022
	Funds	Funds		
	£	£	£	£
Market Value at 1st January 2023	822,299	434,068	1,256,367	1,429,726
Purchases and Sales	34,068	(34,068)	0	0
Gain / (Loss) on revaluation	110,678	0	110,678	(173,359)
Market value at 31st December 2023	<u>967,045</u>	<u>400,000</u>	<u>1,367,045</u>	<u>1,256,367</u>

The majority of investments consist of diverse portfolios of investment funds managed by CCLA Investment Management Ltd.

The Restricted Fund investments partly arise from a legacy in which a member has a long term interest in the income.

2 Investment Policy

The company's investment policy aims to produce long term capital growth together with a reasonable income.

NOTES TO THE ACCOUNTS (continued)
for the year ended - 31st December 2023



11	Stock		2023	2022	
			£	£	
	Literature stock for resale		5,328	5,786	
12	Other Debtors				
	Legacies		105,000	0	
	Gift Aid		15,869	18,066	
	Prepayments		14,899	15,484	
			135,768	33,550	
13	Creditors: Amounts falling due within one year				
	Transmissions		10,214	10,467	
	Salaries & Wages Creditors		6,206	5,746	
	Accruals		10,662	10,330	
	Creditors		19,563	22,229	
	Workers' Pension Funds		14,428	2,410	
			61,073	51,182	
14	Creditors: Amounts falling due after one year				
	Others		0	0	
			0	0	
15	Analysis of Net Assets Between Funds				
		Unrestricted Funds	Restricted Funds	Total 2023	Total 2022
		£	£	£	£
	Fixed Assets	453,017	0	453,017	471,020
	Investments	967,045	400,000	1,367,045	1,256,367
	Current Assets	20,484	790,460	810,944	807,832
	Current Liabilities	(36,431)	(24,642)	(61,073)	(51,182)
	Long Term Liabilities	0	0	0	0
	Net Assets	1,404,115	1,165,818	2,569,933	2,484,037

NOTES TO THE ACCOUNTS (continued)
for the year ended - 31st December 2023

16 Analysis of Funds	Balance	Income	Expenditure	Transfers /	Balance
	1.1.2023			Adjustment	31.12.2023
	£	£	£	£	£
Restricted Funds					
<u>Projects</u>					
Education / Humanitarian	137,461	104,616	(43,816)	(6,557)	191,704
Media	3,901	44,569	(42,275)	(4,457)	1,738
National Workers	52,628	278,408	(218,707)	(12,728)	99,601
Other / Relief	36,286	18,770	(27,404)	(243)	27,409
UK Projects	8,506	4,082	(4,352)	(408)	7,828
	238,782	450,445	(336,554)	(24,393)	328,280
<u>Support</u>					
Non UK	53,509	40,304	(47,610)	(1,549)	44,654
UK	743,917	1,496,858	(1,311,826)	(136,065)	792,884
	797,426	1,537,162	(1,359,436)	(137,614)	837,538
Total Restricted Funds	1,036,208	1,987,607	(1,695,990)	(162,007)	1,165,818
Designated Funds					
Medical Fund	24,038	0	(57,329)	46,688	13,397
UK Ministries	757	812	(10,570)	(12,962)	(21,963)
UK House of Refuge	0			0	0
ODFC Donation Fund	20,000		0	0	20,000
Arab Workers	83,838			0	83,838
Regional Expansion Funds	114,601	0	(744)	0	113,857
Total Designated Funds	243,234	812	(68,643)	33,726	209,129
General funds					
General Fund	1,204,595	660,771	(798,661)	128,281	1,194,986
Total General Funds	1,204,595	660,771	(798,661)	128,281	1,194,986
Overall Total Funds	2,484,037	2,649,190	(2,563,294)	0	2,569,933
Prior Year					
	Balance	Income	Expenditure	Transfers	Balance
	1.1.2022				31.12.2022
	£	£	£	£	£
Total Restricted Funds	1,134,712	1,752,951	(1,673,672)	(177,783)	1,036,208
Total Designated Funds	247,647	1,063	(43,919)	38,443	243,234
Total General Funds	1,596,550	263,979	(795,274)	139,340	1,204,595
Overall Total Funds	2,978,909	2,017,993	(2,512,865)	0	2,484,037

Restricted Funds

The charity maintains a number of restricted funds which are all income funds and are classified as follows:

i) **Projects**

These are charitable activities of the mission over and above the responsibilities of individual workers. Donations are received for these purposes and held in these funds. Most of the funds (including all the larger funds) are paid out in full each month to the managers of those funds and accounted for elsewhere.

NOTES TO THE ACCOUNTS (continued)
for the year ended - 31st December 2023



ii) Support

These funds are used for the accommodation and general living expenses of workers both in the UK and abroad. Included within these funds are amounts to enable the workers to establish themselves in their place of ministry and to cover the costs of performing their ministry.

Designated Funds

The Designated funds are amounts set aside from general funds to support specific UK ministry projects, and to fund medical expenses overseas. Unspent reserves from funds designated in 2021 to assist with the recruitment and training of workers in or for the Arab world remain designated for future training purposes.

17 Transactions with Trustees

During the year the charity paid the following amounts of remuneration to trustees and directors of the company. Such remuneration is permitted under the Memorandum and Articles of Association which allows for not more than one third of the trustees to be remunerated. The salary and pension contributions were paid by virtue of their duties as employees (at different periods) of the charitable company and not in respect of their duties as trustees. Expenses incurred on behalf of the Board of Trustees are disclosed in note 6. There were no other transactions with the trustees which require separate disclosure within the financial statements.

		2023	2022
		£	£
Mr P Elam	Salary, inc Emp NI	54,260	54,558
	Pension Contribution	6,198	6,198
Total		60,458	60,756

18 Commitments

During 2023, the Charity paid £1766 under operating leases of equipment.

As at 31 December 2023, the Charity was committed to future non-cancellable operating leases payments as follows:

	£
Payable within 1 year	8,272
Payable in 2 to 5 years	19,328
Payable later	
	27,600

19 Control

Control of the charity is vested in the board of Directors.

20 Other Income

Other income consists of cash received in respect of HMRC's employment allowance.

ARAB WORLD MINISTRIES

England & Wales - Charity number 1059106

Accounts



Arab World Ministries

Trustee Report and Annual Accounts 2022

REPORT OF THE DIRECTORS AND GENERAL INFORMATION

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Directors/Trustees

Mr P Elam
Mr K Butler
Rev Dr I D Farley
Mr M S Hyde
Miss E Maggs
Mr A Mateer
Ms D Petrie
Mr J Sedrak
Mrs H Tiptaft

Secretary and Registered Office

S Leader
37, Market Square, Witney, Oxon OX28 6RE

Registration

Registered in England and Wales, no 3275009.
The company is limited by guarantee, and does not have a share capital.
Registered with the Charity Commission, no 1059106.

Bankers

HSBC UK Bank plc, 41 Market Place, Loughborough, Leics, LE11 3EJ

Principal Investment Managers

CCLA Investment Management Limited
CCLA Fund Managers Limited

Auditors

Just Audit & Assurance Ltd, being a firm in professional succession to ReesRussell LLP,
Chartered Accountants and Registered Auditors, has indicated their willingness to be appointed as
auditor.

Charitable Objectives and Status

The Company's principal activity continues to be the advancement of the Christian faith amongst Muslim peoples of the Arab world.

The Company has charitable status and is registered with the Charity Commission under registration number 1059106.

Public Benefit

The Directors have had regard to the Charity Commission's guidance, including that on "Charities Working Internationally", the general public benefit guidance "Charities and Public Benefit", and the supplementary guidance contained in "The Advancement of Religion for the Public Benefit". Other Charity Commission governance guidance is also regularly shared with the directors.

Governance, Structure, and Management

The Company's activities are regulated by the Memorandum and Articles of Association. The objects of the Company are:

1. to advance the Christian faith amongst Muslim peoples of the Arab world wherever they may be found, and to promote the same in the UK through encouraging prayer and financial support.
2. to relieve need, hardship, sickness or poverty amongst peoples of the Arab world.
3. to advance Christian education and training of people of the Arab world.

Directors & Charity Trustees

The directors listed on page 3 have served throughout the year, save where indicated. The directors of the Company are also the trustees for the charitable activities of Arab World Ministries. The UK Director throughout 2022 was Phil Elam.

Organisation and Structure

- Appointment and Training of Directors

The charitable company ensures that existing directors are kept informed of the activities and performance of the charity and are provided with regular management information. The directors continued to meet regularly during the year to review all aspects of the Charity, including the composition of the Board and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of the current activities.

- Organisational Structure

The day to day management of the charitable company is undertaken by the UK National Director and the leadership team who meet regularly to ensure good communication and leadership.

Charitable Activities

The charitable Company has continued to pursue its main objectives as outlined above with a primary focus upon the advancement of the Christian faith amongst Muslim peoples of the Arab World. In overview, field-based Christians involved have been ministering by:

1. Raising awareness and understanding of the Christian faith among Muslim peoples of the Arab world;
2. Helping to support Christian churches in the Arab world.

Our engagement with enquirers avoids negative comments about other beliefs and includes:

- Making Christian teaching available in Arabic, French and Kabyle (languages of the Arab world) over the internet, in printed materials and through online or broadcasting media;
- Linking up isolated Christians with other like-minded people.
- Responding to enquiries about the Christian faith received in face to face meetings, in correspondence, and through online media. (Enquiries from all locations are welcomed, as many Arab world peoples are to be found in Europe, North America, and elsewhere. All such enquiries are answered free of charge).
- Taking special care to remove misunderstandings about the Christian faith which are commonly held by many from the Arab world.

Training Hub

We have continued to build our focus on the Training Hub throughout the year. As part of the Hub, we seek to train and equip our workers and volunteers prior to their overseas assignments. Increasingly, we also provide specific training events useful to our members and the general UK Church. We have maintained connection to our members and volunteers through various in person and online events.



Communicating with Christian groups

Our representatives tour UK churches, conferences and student groups to inform and inspire Christian worship services about ministry in the Arab world. The pandemic initially reduced our ability to engage in-person, so we held zoom meetings instead. We are now increasing the number of visits, whilst maintaining online prayer meetings. In 2022 we visited or held online zoom meetings with around 80 churches, compared with 50 last year. Our monthly zoom prayer evening continued to be attended by 35-50 screens (around 50-70 people each month).

Prayer and publications



The pandemic meant we had to re-think our strategy regarding communicating with supporters. We limited face to face contact, where possible, and contacted people through our own communication methods, including our social media and magazines. In 2022 we continued to provide specific mentoring, coaching and training to individuals in order that they could share their faith in a sensitive and culturally appropriate way to people from a variety of ethnic and culturally different backgrounds.

Our in-house magazine publication, which we produce quarterly, was mailed to directly to 6,500 supporting churches and individuals in the UK. This is produced to inform, encourage, and challenge our readers as they learn about how God is at work across the region. The contents include stories of faith and impact, guidance for the next generation of pioneers and focuses on projects in particular regions among Arab peoples. Again, many have expressed their gratitude verbally and have donated to our humanitarian appeals to meet social and spiritual needs to people in the Arab World.

Our bi-monthly email is sent out for similar purposes to around 750 email addresses. Our quarterly prayer diary, which facilitates prayer for the region, was sent to approximately 1,000 recipients, and our fortnightly prayer update to approximately 900 individuals or groups. We also update nearly 350 churches each quarter, with an email. Our online magazine saw an increase in uptake and is now emailed to nearly 130 people per quarter.

Collaboration

We have partnered where possible with charitable organisations with similar objectives to raise awareness, stimulate interest and encourage active involvement in ministry.

Relieving need, hardship, sickness or poverty

The company has continued to support a number of Christians with medical qualifications who provide medical care among peoples of the Arab world, both in Africa and Asia. The medical care is provided on the basis of need. Payment for drugs or tests is requested if possible. No other charges are made.

The company has provided support to Arab world Christians who have been discriminated against on the basis of their faith. Generally this is achieved through Christians supported by the company helping to provide escape from danger, advice on educational opportunities, and spiritual encouragement. The presumption would be against providing money, so that the motives of Christians will not be called into question.

Advancing Christian education and training

The company has contributed towards the development of courses in a number of languages for those from the Arab world who seek to discover more about the Christian faith. It has also contributed towards the development of courses for Arab world Christians who are developing their understanding of Christian teaching, so that they can, in turn, teach others.

Help has also been given to the training of those who will then be more adequately equipped to develop Christian training materials suitable for use among peoples of the Arab world.

Financial Position

The organisation was fortunate to see a slight growth in ordinary gifts and donations to the general fund, with a 3.6 per cent increase on 2021. Legacies, however, were very disappointing and saw only £22,000 received compared with £134,000 in 2021. The Trustees continue to appreciate all their donors for their generous support and have been encouraged by the commitment of our donors during a year of economic doubt for many people.

The directors are continuing to keep the level of general fund income under review and are constantly pursuing new ways of raising support within the UK.

Gifts and donations received for restricted purposes declined by 3.75%. This has impacted on the extent to which some of our members can carry out ministerial work. The funds have been exclusively used for the purposes expressed by the donor.

Fundraising

Fundraising continues to be reviewed against the Code of Fundraising Practice and in communication with the Fundraising Regulator. This information is updated to Trustees. We strive to respect and honour our supporters with our fundraising and are pleased to note our good fundraising practices.



We share our passion for the region and its people with charitable trusts as we communicate the strategic need to mobilise the next generation of pioneers into this work. This is another key source of funding where we look to build and sustain long-term partnership relationships with these key institutions. The total raised for 2022 through trust giving was £53,000.

We undertake direct mailing to our supporters and this is a key source for our donation income. This takes the form of a letter to approximately 1,100 supporters on a quarterly basis thanking them for their generosity, updating them on ministry with encouraging stories of how the work is progressing, and highlighting other areas of need across the region.

Data Protection and GDPR

We continue to comply with the Data Protection Act 2019 and General Data Protection Regulations with key appointed staff and trustee members to help monitor our ongoing responsibilities

Investments

During the year we continued to hold investments through CCLA and received a satisfactory amount of income. During the year the market valuation fell considerably compared with the previous year end. The directors hold the view that the investments are held for the long-term, as a means of generating income, and we expect the value to rise again at some point. We continue to ensure these investments remain ethical.

Reserves

The majority of unrestricted funds is traceable to the sale of surplus buildings, and having completed the purchase of the new offices in 2020, the Trustees supported other projects and are considering further projects to be financed out of these reserves for 2021 onwards.

The Charity recognises that it has a moral responsibility to maintain the income of certain retired workers at an acceptable level, and this is funded out of general reserves.

Total funds held at the end of the year were £2,484,000

Restricted funds were £1,036,000 and were raised for specific projects, workers or related expenses.

Designated funds were £243,000 and consist of amounts set aside from general funds for certain projects or workers, or for assisting overseas workers with medical expenses.

Other unrestricted funds amounted to £1,204,000, of which £471,000 was tied up in fixed assets at the balance sheet date, principally the freehold offices which the charity expects to occupy for the foreseeable future. The Board has estimated that an absolute minimum of £189,000 would be required to wind up the charity in an orderly way, if all income ceased, but aims to hold a larger amount to ensure that operations and long-term projects can continue in spite of fluctuations in income and possible investment revaluations, and to allow expansion of activities as opportunities arise.

Related Party Transactions

During the year one director was remunerated for their service as an employee of the charitable company; details of this are shown in note 16 to the accounts. There is also an amount due to a company controlled by two of this company's directors, but which has been dormant for over 35 years.

Going Concern

The directors consider that the company is a going concern, and expect to be able to continue operations in a suitable way into the indefinite future.

The Covid-19 pandemic of 2020-22 has abated and whilst it remains forefront in our Health and Safety policy, since the year end activities have been less limiting, with members being able to return home for a short period to see loved ones they have not seen for a few years. The drop in support for members has resulted in emphasis been directed in making people aware of our aims. Thus, a slight rise in the cost of fund-raising became necessary to achieve this.

Risk Management

The Charity manages the administrative and financial risks common to organisations of this size and complexity by using high quality IT systems and suitably qualified personnel, advisers and investment managers. Front-line charity workers are selected with great care, and the charity places considerable emphasis on their career-long support and training, so that they can make their best contribution to the charity's objectives, and to minimise the risk to them and to the reputation and effectiveness of the Charity.

Statement of Directors' Responsibilities

The directors, who are also the trustees of the charitable activities for the purposes of charity law, are responsible for preparing the directors' report and financial statements in accordance with generally applicable law and UK Accounting Standards (UKGAAP). Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources of the company for that period.

In preparing these statements, the directors are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the method and principles of the charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

In so far as the directors are aware:

- There is no relevant audit information of which the company's auditor is unaware; and
- The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The directors are responsible for the maintenance and integrity of the corporate and financial information include on the company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

These accounts have been prepared in accordance with FRS102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (March 2018).

Signed on behalf of the Directors



Phil Elam

Date: 19.09.23

**Independent Auditors' Report to the members of
ARAB WORLD MINISTRIES**

Opinion

We have audited the financial statements of Arab World Ministries for the year ended 31 December 2022, which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (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 December 2022 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 the provisions available for small entities, 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 charitable company'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 trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information.

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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinion 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 the purposes of company law, 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 directors' report included within the trustees' report.

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

- adequate and proper 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 charity has not kept sufficient accounting records; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and 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 (set out on page 8), 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

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. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, and the Charities Act together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context were the General Data Protection Regulation (GDPR), Anti-fraud, bribery and corruption legislation, Taxation legislation and Employment legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

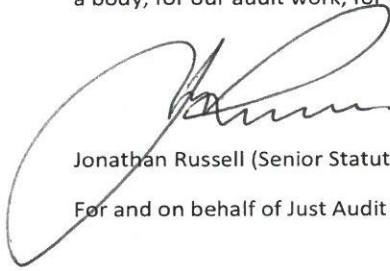
Our audit procedures to respond to risks included enquiries of management, including senior management, sample testing on the posting of entries, including journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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 and trustees 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, the Charitable Company's members as a body, and the Charitable Company's trustees as a body, for our audit work, for this report, or for the opinions we have formed



Jonathan Russell (Senior Statutory Auditor)

For and on behalf of Just Audit & Assurance Ltd, Statutory Auditor

37 Market Square

Witney

Oxfordshire

OX28 6RE

Date: 26 09 2023

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an income and expenditure account)
for the year ended - 31st December 2022

Reference	Notes	2022			2021		
		Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
	Income and endowments from:						
2	Donations and legacies	362,785	1,760,367	2,123,152	463,262	1,828,964	2,292,226
3	Investments	40,045	1,401	41,446	37,116	1,401	38,517
20	Other	19,225	0	19,225	0	18,420	18,420
	Trading Activities	7,529	0	7,529	2,827	0	2,827
	Total	429,584	1,761,768	2,191,352	503,205	1,848,785	2,351,990
	Expenditure on:						
4	Raising funds	108,728	0	108,728	92,953	0	92,953
5	Charitable activities	720,403	1,673,672	2,394,075	712,176	1,377,759	2,089,935
6	Governance costs	10,062	0	10,062	7,949	0	7,949
	Total	839,193	1,673,672	2,512,865	813,078	1,377,759	2,190,837
7	Net income/(expenditure)	(409,609)	88,096	(321,513)	(309,873)	471,026	161,153
	Transfers between funds	177,783	(177,783)	0	167,683	(167,683)	0
	Other recognised gains / (losses):						
	Gain / (loss) on investment assets	(164,542)	(8,817)	(173,359)	165,071	(3,105)	161,966
	Net movement in funds	(396,368)	(98,504)	(494,872)	22,881	300,238	323,119
19	Exceptional costs	0	0	0	(110,537)	0	(110,537)
	Net income/(expenditure)	(396,368)	(98,504)	(494,872)	(87,656)	300,238	212,582
	TOTAL FUNDS brought forward	1,844,197	1,134,712	2,978,909	1,931,853	834,474	2,766,327
	TOTAL FUNDS carried forward	1,447,829	1,036,208	2,484,037	1,844,197	1,134,712	2,978,909

BALANCE SHEET

for the year ended - 31st December 2022

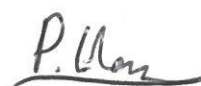
	2022	2022	2021
	£	£	£
9 Fixed Assets		471,020	493,354
10 Investments		1,256,367	1,429,726
		<u>1,727,387</u>	<u>1,923,080</u>
Current assets			
Bank & Building Society balances	767,946		1,321,162
Cash floats - Area representatives	550		550
11 Stock	5,786		5,865
Other Debtors & Prepayments	33,550		84,419
	<u>807,832</u>		<u>1,411,996</u>
12 Creditors: Amounts falling due within one year	<u>(51,182)</u>		<u>(356,167)</u>
Net Current Assets		<u>756,650</u>	<u>1,055,829</u>
Total Assets less Current Liabilities		<u>2,484,037</u>	<u>2,978,909</u>
13 Creditors: Amounts falling due after one year		0	0
14 Net Assets		<u>2,484,037</u>	<u>2,978,909</u>
Unrestricted Funds			
Unrestricted Funds		1,204,595	1,596,550
15 Designated Funds		243,234	247,647
		<u>1,447,829</u>	<u>1,844,197</u>
15 Restricted Funds		1,036,208	1,134,712
		<u>2,484,037</u>	<u>2,978,909</u>

These accounts have been prepared in accordance with FRS 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (March 2018).



Mike Hyde

Date: 19.09.23



Phil Elam

The notes on the following pages form part of these financial statements

STATEMENT OF CASHFLOWS

for the year ended - 31st December 2022

	2022 Unrestricted Funds £	2022 Restricted Funds £	2022 Total £	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total £
Cash flows from operating activities						
<i>Net cash provided by (used in) operating activities</i>	(448,724)	(144,951)	(593,675)	(62,902)	332,814	269,912
Cash flows from investing activities						
Dividends and interest from investments	40,045	1,401	41,446	37,116	1,401	38,517
Proceeds from sale of property, less expenses	0		0	0		0
Purchase of equipment	(986)	0	(986)	(5,423)	0	(5,423)
Proceeds from sale of investments	0		0	400,000	0	400,000
Purchase of investments	0	0	0	0	(400,000)	(400,000)
<i>Net cash provided by (used in) operating activities</i>	39,059	1,401	40,460	431,693	(398,599)	33,094
Cash flows from financing activities						
Repayments of borrowing			0			0
Cashflows from new borrowing			0			0
Receipt of endowment			0			0
<i>Net cash provided by (used in) financing activities</i>	0	0	0	0	0	0
<i>Change in cash and cash equivalents in the year</i>	(409,665)	(143,550)	(553,215)	368,791	(65,785)	303,006
<i>Cash and cash equivalents at the beginning of the year</i>	577,279	744,432	1,321,711	208,488	810,217	1,018,705
<i>Cash and cash equivalents at the end of the year</i>	167,614	600,882	768,496	577,279	744,432	1,321,711

RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

Net income/(expenditure) for the year - normal	(396,368)	(98,504)	(494,872)	22,881	300,238	323,119
- Exceptional	0		0	(110,537)		(110,537)
Adjustments for:						
Depreciation charges	23,320	0	23,320	22,817	0	22,817
(Gains)/losses on investments	164,542	8,817	173,359	(165,071)	3,105	(161,966)
Dividends, interest and rents from investments	(40,045)	(1,401)	(41,446)	(37,116)	(1,401)	(38,517)
Loss/(profit) on the sale of fixed assets	0	0	0	0	0	0
(Increase)/decrease in stocks	79	0	79	(1,724)	0	(1,724)
(Increase)/decrease in debtors	57,674	(6,806)	50,868	(53,397)	6,250	(47,147)
Increase/(decrease) in creditors	(257,926)	(47,057)	(304,983)	259,245	24,622	283,867
<i>Net cash provided by (used in) operating activities</i>	(448,724)	(144,951)	(593,675)	(62,902)	332,814	269,912

ANALYSIS OF CASH AND CASH EQUIVALENTS

Bank balances	167,064	600,882	767,946	576,729	744,432	1,321,161
Cash floats	550	0	550	550	0	550
<i>Total cash and cash equivalents</i>	167,614	600,882	768,496	577,279	744,432	1,321,711

NOTES TO THE ACCOUNTS
for the year ended - 31st December 2022

I Accounting Policies

i) Accounting Convention

The accounts of the company are prepared under the historical cost convention, except for the revaluation of investments and freehold property and in accordance with Statement of Recommended Practice on Accounting by Charities and FRS 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (March 2018), and incorporate the results of the principal activities which are described in the Directors' Report and which are continuing.

ii) Income

Donations are accounted for when received by the company. Other income, including legacy income, is accounted for on an accruals basis so far as it is prudent and practical to do so. Income includes income tax recoverable.

iii) Legacies

Legacies are accounted for on an accrual basis so far as it is prudent to do so.

iv) Expenditure

Expenditure is allocated to the relevant cost category in accordance with internal guidelines issued by the charity and is appropriate to the use derived from the resources.

v) Grants

Revenue grants are credited to the income and expenditure account as received, unless related to a specific period, when it is placed in a restricted fund until used.

vi) Taxation

The company has obtained charitable status and is generally exempt from income tax and capital gains tax, but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

vii) Investments

Investments are shown at market value and realised gains and losses are taken to the income and expenditure account. Investment income has been taken into account on the basis of the due date of payment.

viii) Depreciation

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

Freehold properties	-	2% straight line
Major Computer equipment	-	20 to 33.3% straight line
Fixtures, fittings and equipment	-	10% & 20% straight line
Bicycle (on salary sacrifice)	-	At the same rate as the salary sacrifice

ix) Stock

Stock is valued at the lower of cost and net realisable value.

x) Hire purchase and leasing

Rentals applicable to operating leases where substantially all of the benefits and risk of ownership remains with the lessor are charged against net incoming resources on a straight line basis over the lease term.

xi) Pensions

The company operates a defined contribution pension scheme. The amount charged to the statement of financial activities in respect of pension costs and other post-retirement benefits is the amount payable in the year. Differences between contributions payable and contributions actually paid in the year are shown as either debtors or creditors in the balance sheet.

xii) Transfer between funds

"Transfer from restricted funds" relates to administration charges relating to the management of restricted incoming resources, adjusted for fund deficits between years.

xiii) Member assets

When Members purchase assets these are written off in year.

xiv) Ride to Work Scheme

Staff have the option to be part of a Ride to Work Scheme that is funded by salary sacrifice. Items are purchased as an asset and depreciated at the same rate as salary sacrifice deductions are made.

NOTES TO THE ACCOUNTS (continued)
for the year ended - 31st December 2022

	Unrestricted Funds £	Restricted Funds £	Total £	2021 £
2 Donations and Legacies				
Gifts & Donations	340,763	1,760,367	2,101,130	2,157,724
Legacies	22,022	0	22,022	134,502
	<u>362,785</u>	<u>1,760,367</u>	<u>2,123,152</u>	<u>2,292,226</u>

Legacies received after the balance sheet date in respect of estates already in administration are accrued in the balance sheet. Other estates in the course of administration where the amount can be prudently estimated amounted to £nil (2021: £64,232).

3 Investment Income				
Interest Received	40,045	1,401	41,446	38,517
	<u>40,045</u>	<u>1,401</u>	<u>41,446</u>	<u>38,517</u>

4 Cost of Raising Funds				
Staff costs	83,669	0	83,669	73,520
Publicity & Promotion	134	0	134	100
Office Costs	13,885	0	13,885	11,716
Property Costs	3,013	0	3,013	2,399
Motor & Travel	1,884	0	1,884	713
Other Expenses	2,552	0	2,552	991
Depreciation	3,591		3,591	3,514
	<u>108,728</u>	<u>0</u>	<u>108,728</u>	<u>92,953</u>

5 Charitable Activities				
Ministry Costs				
Support & Allowances	219,444	1,347,933	1,567,377	1,453,263
Project expenditure	0	325,739	325,739	216,453
Office costs	4,810	0	4,810	2,882
Property & accommodation costs	4,935	0	4,935	547
Publicity & Promotion	15,962	0	15,962	17,978
Motor & travel	17,208	0	17,208	3,179
Other expenses	2,289	0	2,289	1,111
Depreciation	0	0	0	0
Office & Administrative expenses				
Staff costs	283,842	0	283,842	265,190
Office Costs	107,598	0	107,598	85,733
Property Costs	17,020	0	17,020	13,526
Publicity & Promotion	4,649	0	4,649	2,726
Motor & Travel	8,065	0	8,065	2,368
Other Expenses	14,852	0	14,852	5,676
Depreciation	19,729	0	19,729	19,303
	<u>720,403</u>	<u>1,673,672</u>	<u>2,394,075</u>	<u>2,089,935</u>

NOTES TO THE ACCOUNTS (continued)
for the year ended - 31st December 2022

	Unrestricted Funds £	Restricted Funds £	Total £	2021 £
6 Governance Costs				
Audit	8,298	0	8,298	7,482
Trustees' expenses	1,764	0	1,764	467
	<u>10,062</u>	<u>0</u>	<u>10,062</u>	<u>7,949</u>

Trustees' expenses relate to travel, office costs and publicity and were incurred on behalf of the whole board.

	2022 £	2021 £
7 Net Income Before Transfers		
The net incoming resources before transfers are after charging:		
Depreciation of tangible fixed assets	23,320	22,817
Auditors' remuneration	8,298	7,482
Directors' remuneration (including Employer's NI) (note 16)	60,756	57,483
Staff costs (note 8)	437,445	413,648

	2022 £	2021 £
8 Staff Costs (including directors)		
Salaries	416,479	396,325
Employers National Insurance	38,803	34,704
Pension Contributions	42,919	40,102
	<u>498,201</u>	<u>471,131</u>

The average number of staff (including directors) employed by the charity during the year was as follows:

	2022	2021
Mission & Support	7	6
Management & Administration	4	4
External Relationships & fundraising	6	6
	<u>17</u>	<u>16</u>

No employee was paid in excess of £60,000

Staff pension contributions outstanding at the year end were £3,411 (2021: £3,604).

In addition to employees there were 11 members at the end of December 2022 (2021: 12) whose pay is processed through the Charity's payroll but who are totally dependent on support they raise for their salaries. These costs are shown within the restricted allowances (note 5).

NOTES TO THE ACCOUNTS (continued)
for the year ended - 31st December 2022

9 **Fixed Assets**

	Freehold Properties £	Fixtures & Fittings £	Computer Equipment £	Total £
Cost/Valuation				
As at 1.1.22	482,383	22,530	57,215	562,128
Additions		555	431	986
Disposals	0			0
As at 31.12.22	482,383	23,085	57,646	563,114
Accumulated depreciation				
As at 1.1.22	19,296	12,969	36,509	68,774
Charge for the year	9,648	1,900	11,772	23,320
Depreciation on disposals	0			0
As at 31.12.22	28,944	14,869	48,281	92,094
Net book value				
As at 1.1.22	463,087	9,561	20,706	493,354
As at 31.12.22	453,439	8,215	9,365	471,020

All of the above assets are used to further the Charity's objects.

Capital commitments at the end of the year were £nil (2021: nil).

In 2019 the company purchased a freehold office building for its own use, at a cost of £432,780, and incurred further costs in 2020 before occupying it as its new headquarters.

10 **Investments**

Investments are held primarily to provide an investment return for the charity.

The market value of the portfolio is determined by reference to investment managers' reports.

I Portfolio Summary	Unrestricted Funds £	Restricted Funds £	2022 £	2021 £
	Market Value at 1.1.21	986,841	442,885	1,429,726
Purchases and Sales		0	0	0
Gain / (Loss) on revaluation	(164,542)	(8,817)	(173,359)	161,966
Market value at 31.12.21	822,299	434,068	1,256,367	1,429,726

The majority of investments consist of diverse portfolios of investment funds managed by CCLA Investment Management Ltd.

The Restricted Fund investments partly arise from a legacy in which a member has a long term interest in the income.

2 **Investment Policy**

The company's investment policy aims to produce long term capital growth together with a reasonable income.

NOTES TO THE ACCOUNTS (continued)
for the year ended - 31st December 2022



11	Stock			2022	2021
				£	£
	Literature stock for resale			5,786	5,865
12	Creditors: Amounts falling due within one year				
	Transmissions			10,467	11,867
	Salaries & Wages Creditors			5,746	16,260
	Accruals			10,330	8,209
	Creditors			22,229	305,131
	Workers' Pension Funds			2,410	14,700
				51,182	356,167
13	Creditors: Amounts falling due after one year				
	Others			0	0
				0	0
14	Analysis of Net Assets Between Funds	Unrestricted Funds	Restricted Funds	Total 2022	Total 2021
		£	£	£	£
	Fixed Assets	471,020	0	471,020	493,354
	Investments	822,299	434,068	1,256,367	1,429,726
	Current Assets	192,814	615,018	807,832	1,411,996
	Current Liabilities	(38,304)	(12,878)	(51,182)	(356,167)
	Long Term Liabilities	0	0	0	0
	Net Assets	1,447,829	1,036,208	2,484,037	2,978,909

NOTES TO THE ACCOUNTS (continued)
for the year ended - 31st December 2022

15	Analysis of Funds	Balance			Transfers /	Balance
		1.1.2022	Income	Expenditure	Adjustment	31.12.2022
		£	£	£	£	£
	Restricted Funds					
	<u>Projects</u>					
	Education / Humanitarian	196,519	83,414	(134,511)	(7,961)	137,461
	Media	1,855	37,135	(31,349)	(3,740)	3,901
	National Workers	51,557	156,211	(141,445)	(13,695)	52,628
	Other / Relief	35,852	14,139	(13,384)	(321)	36,286
	UK Projects	8,108	5,995	(5,050)	(547)	8,506
		<u>293,891</u>	<u>296,894</u>	<u>(325,739)</u>	<u>(26,264)</u>	<u>238,782</u>
	<u>Support</u>					
	Non UK	59,577	36,526	(40,407)	(2,187)	53,509
	UK	781,244	1,419,531	(1,307,526)	(149,332)	743,917
		<u>840,821</u>	<u>1,456,057</u>	<u>(1,347,933)</u>	<u>(151,519)</u>	<u>797,426</u>
	Total Restricted Funds	<u>1,134,712</u>	<u>1,752,951</u>	<u>(1,673,672)</u>	<u>(177,783)</u>	<u>1,036,208</u>
	Designated Funds					
	Medical Fund	20,604	0	(43,919)	47,353	24,038
	UK Ministries	8,604	1,063	0	(8,910)	757
	UK House of Refuge	0			0	0
	ODFC Donation Fund	20,000		0	0	20,000
	Arab Workers	83,838			0	83,838
	Regional Expansion Funds	114,601	0	0	0	114,601
	Total Designated Funds	<u>247,647</u>	<u>1,063</u>	<u>(43,919)</u>	<u>38,443</u>	<u>243,234</u>
	General funds					
	General Fund	1,596,550	263,979	(795,274)	139,340	1,204,595
	Total General Funds	<u>1,596,550</u>	<u>263,979</u>	<u>(795,274)</u>	<u>139,340</u>	<u>1,204,595</u>
	Overall Total Funds	<u>2,978,909</u>	<u>2,017,993</u>	<u>(2,512,865)</u>	<u>0</u>	<u>2,484,037</u>
	Prior Year					
		Balance				Balance
		1.1.2021	Income	Expenditure	Transfers	31.12.2021
		£	£	£	£	£
	Total Restricted Funds	834,474	1,845,680	(1,377,759)	(167,683)	1,134,712
	Total Designated Funds	119,450	2,239	(115,576)	241,534	247,647
	Total General Funds	1,812,403	666,037	(808,039)	(73,851)	1,596,550
	Overall Total Funds	<u>2,766,327</u>	<u>2,513,956</u>	<u>(2,301,374)</u>	<u>0</u>	<u>2,978,909</u>

Restricted Funds

The charity maintains a number of restricted funds which are all income funds and are classified as follows:

i) **Projects**

These are charitable activities of the mission over and above the responsibilities of individual workers. Donations are received for these purposes and held in these funds. Most of the funds (including all the larger funds) are paid out in full each month to the managers of those funds and accounted for elsewhere.

NOTES TO THE ACCOUNTS (continued)
for the year ended - 31st December 2022



ii) **Support**

These funds are used for the accommodation and general living expenses of workers both in the UK and abroad. Included within these funds are amounts to enable the workers to establish themselves in their place of ministry and to cover the costs of performing their ministry.

Designated Funds

The Designated funds are amounts set aside from general funds to support specific UK ministry projects, and to fund medical expenses overseas. In 2021 the Trustees designated sums from reserves to the Regional Development Funds to assist with the recruitment and training of workers in or for the Arab world. The unspent reserve remains designated for future training purposes.

16 **Transactions with Trustees**

During the year the charity paid the following amounts of remuneration to trustees and directors of the company. Such remuneration is permitted under the Memorandum and Articles of Association which allows for not more than one third of the trustees to be remunerated. The salary and pension contributions were paid by virtue of their duties as employees (at different periods) of the charitable company and not in respect of their duties as trustees. Expenses incurred on behalf of the Board of Trustees are disclosed in note 6. There were no other transactions with the trustees which require separate disclosure within the financial statements.

		2022 £	2021 £
Mr P Elam (from 7th March, 2020)	Salary, inc Emp NI	54,558	51,528
	Pension Contribution	6,198	5,955
Total		60,756	57,483

17 **Commitments**

During 2022, the Charity paid £1766 under operating leases of equipment.

As at 31 December 2022, the Charity was committed to future non-cancellable operating leases payments as follows:

	£
Payable within 1 year	6,509
Payable in 2 to 5 years	7,411
Payable later	232
	<u>14,152</u>

18 **Control**

Control of the charity is vested in the board of Directors.

19 **Exceptional Item**

In 2021, the Trustees made a capital grant of USD 150,000 towards the establishment of a mobilisation office in North Africa. As with other Pioneers national offices this is a legally distinct charity established in the country where it is based, but will be doing similar work towards the objectives of this charity. There are no exceptional items in 2022.

20 **Other Income**

Other income consists of cash received in respect of HMRC's employment allowance and HM Government's Job Retention Scheme.

ARAB WORLD MINISTRIES

England & Wales - Charity number 1059106

Accounts



Arab World Ministries

Trustee Report and Annual Accounts 2021

REPORT OF THE DIRECTORS AND GENERAL INFORMATION

Contents

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Statement of Cashflows	15
Notes to the Account	16-22

Directors/Trustees

Mr P Elam
Dr S E Brown.....(Resigned 27th November 2021)
Mr K Butler
Rev Dr I D Farley
Mr M S Hyde
Miss E Maggs
Mr A Mateer
Ms D Petrie
Mr J Sedrak.....(Appointed 18th September, 2021)
Mrs H Tiptaft(Appointed 27th November, 2021)

Secretary and Registered Office

Mr A Harper
37, Market Square, Witney, Oxon OX28 6RE

Registration

Registered in England and Wales, no 3275009.
The company is limited by guarantee, and does not have a share capital.
Registered with the Charity Commission, no 1059106.

Bankers

HSBC UK Bank plc, 41 Market Place, Loughborough, Leics, LE11 3EJ

Principal Investment Managers

CCLA Investment Management Limited
CCLA Fund Managers Limited

Auditors

Just Audit & Assurance Ltd, being a firm in professional succession to ReesRussell LLP,
Chartered Accountants and Registered Auditors, has indicated their willingness to be appointed as
auditor.

Charitable Objectives and Status

The Company's principal activity continues to be the advancement of the Christian faith amongst Muslim peoples of the Arab world.

The Company has charitable status and is registered with the Charity Commission under registration number 1059106.

Public Benefit

The Directors have had regard to the Charity Commission's guidance, including that on "Charities Working Internationally", the general public benefit guidance "Charities and Public Benefit", and the supplementary guidance contained in "The Advancement of Religion for the Public Benefit". Other Charity Commission governance guidance is also regularly shared with the directors.

Governance, Structure, and Management

The Company's activities are regulated by the Memorandum and Articles of Association. The objects of the Company are:

1. to advance the Christian faith amongst Muslim peoples of the Arab world wherever they may be found, and to promote the same in the UK through encouraging prayer and financial support.
2. to relieve need, hardship, sickness or poverty amongst peoples of the Arab world.
3. to advance Christian education and training of people of the Arab world.

Directors & Charity Trustees

The directors listed on page 3 have served throughout the year, save where indicated. The directors of the Company are also the trustees for the charitable activities of Arab World Ministries. The UK Director throughout 2021 was Phil Elam.

Organisation and Structure

- Appointment and Training of Directors

The charitable company ensures that existing directors are kept informed of the activities and performance of the charity and are provided with regular management information. The directors continued to meet regularly during the year to review all aspects of the Charity, including the composition of the Board and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of the current activities.

- Organisational Structure

The day to day management of the charitable company is undertaken by the UK National Director and the departmental heads who meet regularly to ensure good communication and leadership.

Charitable Activities

The charitable Company has continued to pursue its main objectives as outlined above with a primary focus upon the advancement of the Christian faith amongst Muslim peoples of the Arab World. In overview, field-based Christians involved have been ministering by:

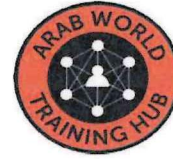
1. Raising awareness and understanding of the Christian faith among Muslim peoples of the Arab world;
2. Helping to support Christian churches in the Arab world.

Our engagement with enquirers avoids negative comments about other beliefs and includes:

- Making Christian teaching available in Arabic, French and Kabyle (languages of the Arab world) over the internet, in printed materials and through online or broadcasting media;
- Linking up isolated Christians with other like-minded people.
- Responding to enquiries about the Christian faith received in face to face meetings, in correspondence, and through online media. (Enquiries from all locations are welcomed, as many Arab world peoples are to be found in Europe, North America, and elsewhere. All such enquiries are answered free of charge).
- Taking special care to remove misunderstandings about the Christian faith which are commonly held by many from the Arab world.

Training Hub

During the year we continued our focus on our Training Hub. The Hub seeks to train and equip our workers and volunteers prior to their overseas assignments. We also provide specific training events useful to our members and the general UK Church. We have maintained connection to our members and volunteers through various online means and increasingly once again in person.



Communicating with Christian groups

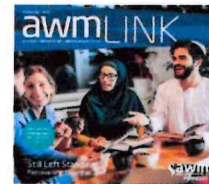
Our representatives tour UK churches, conferences and student groups to inform and inspire Christian worship services about ministry in the Arab world. Despite the pandemic, we visited or held online zoom meetings with around 50 churches in 2021. We also maintained a monthly zoom prayer evening attended by 35-50 screens (probably 50-70 people each month).

Prayer and publications



Due to the pandemic and the limited face to face contact possible, these contacts were primarily through our own communication methods including our social media and existing contacts. We aimed to provide specific mentoring, coaching and training to these individuals in order that they could share their faith in a sensitive and culturally appropriate way to people from a variety of ethnic and culturally different backgrounds.

We produce an in-house magazine publication and mail directly to 6,500 supporting churches and individuals in the UK every quarter to inform, encourage and challenge them as they read about how God is at work across the region. The contents include stories of faith and impact, guidance for the next generation of pioneers and focuses on projects in particular regions among Arab peoples. Many have appreciated the opportunity to make a difference by donating through our humanitarian appeals to meet social and spiritual needs across Syria and particularly Yemen.



Our bi-monthly email is sent out for similar purposes to close to 750 email addresses. To facilitate prayer for the region we sent 1,400 copies of a quarterly prayer diary, and also a fortnightly prayer update for over 800 individuals or groups. Our fortnightly prayer update is sent to nearly 900 people or groups. We update nearly 350 churches each quarter. We now also have an online magazine which is emailed to over 60 people per quarter.

Collaboration

We have partnered where possible with charitable organisations with similar objectives to raise awareness, stimulate interest and encourage active involvement in ministry.

Relieving need, hardship, sickness or poverty

The company has supported a number of Christians with medical qualifications who provide medical care among peoples of the Arab world, both in Africa and Asia. The medical care is provided on the basis of need. Payment for drugs or tests is requested if possible. No other charges are made.

The company has provided support to Arab world Christians who have been discriminated against on the basis of their faith. Generally this is achieved through Christians supported by the company helping to provide escape from danger, advice on educational opportunities, and spiritual encouragement. The presumption would be against providing money, so that the motives of Christians will not be called into question.

Advancing Christian education and training

The company has contributed towards the development of courses in a number of languages for those from the Arab world who seek to discover more about the Christian faith. It has also contributed towards the development of courses for Arab world Christians who are developing their understanding of Christian teaching, so that they can, in turn, teach others.

Help has also been given to the training of those who will then be more adequately equipped to develop Christian training materials suitable for use among peoples of the Arab world.

Financial Position

Ordinary gifts and donations to the general fund were 4.5 per cent lower than 2020, but legacies were 54 per cent higher in money value. The Trustees are grateful to all their donors for their generous support in a year of economic challenges nationally.

The directors are keeping the level of general fund income under review and are constantly pursuing new ways of raising support within the UK.

Gifts and donations received for restricted purposes rose by 6.1% and have been exclusively used for those purposes.

Fundraising

Fundraising continues to be reviewed against the Code of Fundraising Practice and in communication with the Fundraising Regulator. This information is updated to Trustees. We strive to respect and honour our supporters with our fundraising and are pleased to note our good fundraising practices.



We share our passion for the region and its people with charitable trusts as we communicate the strategic need to mobilise the next generation of pioneers into this work. This is another key source of funding where we look to build and sustain long-term partnership relationships with these key institutions. The total raised for 2021 through trust giving was £41,000.

We undertake direct mailing to our supporters and this is a key source for our donation income. This takes the form of a letter to approximately 1,500 supporters on a quarterly basis thanking them for their generosity, updating them on ministry with encouraging stories of how the work is progressing, and highlighting other areas of need across the region.

Data Protection and GDPR

We continue to comply with the Data Protection Act 2019 and General Data Protection Regulations with key appointed staff and trustee members to help monitor our ongoing responsibilities

Investments

During the year we continued to hold investments through CCLA and received a satisfactory amount of income. During the year the market valuation rose compared with the previous year end. We are keen these investments remain ethical.

Reserves

The majority of unrestricted funds is traceable to the sale of surplus buildings, and having completed the purchase of the new offices, the Trustees are now considering additional projects to be financed out of these reserves for 2021 onwards.

The Charity recognises that it has a moral responsibility to maintain the income of certain retired workers at an acceptable level, and this is funded out of general reserves.

Total funds held at the end of the year were £2,979,000.

Restricted funds were £1,135,000, and were raised for specific projects, workers or related expenses.

Designated funds were £248,000, and consist of amounts set aside from general funds for certain projects or workers, or for assisting overseas workers with medical expenses.

Other unrestricted funds amounted to £1,596,000, of which £493,000 was tied up in fixed assets at the balance sheet date, principally the freehold offices which the charity expects to occupy for the foreseeable future. The Board has estimated that an absolute minimum of £186,000 would be required to wind up the charity in an orderly way, if all income ceased, but aims to hold a larger amount to ensure that operations and long-term projects can continue in spite of fluctuations in income and possible investment revaluations, and to allow expansion of activities as opportunities arise.

Related Party Transactions

During the year one director was remunerated for their service as an employee of the charitable company; details of this are shown in note 16 to the accounts. There is also an amount due to a company controlled by two of this company's directors, but which has been dormant for over 35 years.

Going Concern

The directors consider that the company is a going concern, and expect to be able to continue operations in a suitable way into the indefinite future.

The Covid-19 pandemic of 2020-22, and related travel and activity restrictions, continues to be inconvenient, but members are working in alternative ways, avoiding unnecessary danger and exploiting the new possibilities that have become available. Expenditure in 2021 fell well behind budget because of cancelled travel plans and increased use of video conferencing software, other savings, and the benefit of "furlough payments" until September 2021 under HM Government's Job Retention Scheme. Income is continuously monitored, and the directors are grateful to the many committed supporters whose support continues to cover the operating expenses.

Risk Management

The Charity manages the administrative and financial risks common to organisations of this size and complexity by using high quality IT systems and suitably qualified personnel, advisers and investment managers. Front-line charity workers are selected with great care, and the charity places considerable emphasis on their career-long support and training, so that they can make their best contribution to the charity's objectives, and to minimise the risk to them and to the reputation and effectiveness of the Charity.

Statement of Directors' Responsibilities

The directors, who are also the trustees of the charitable activities for the purposes of charity law, are responsible for preparing the directors' report and financial statements in accordance with generally applicable law and UK Accounting Standards (UKGAAP). Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources of the company for that period.

In preparing these statements, the directors are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the method and principles of the charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

In so far as the directors are aware:

- There is no relevant audit information of which the company's auditor is unaware; and
- The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The directors are responsible for the maintenance and integrity of the corporate and financial information include on the company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

These accounts have been prepared in accordance with FRS102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (March 2018).

Signed on behalf of the Directors



Phil Elam

Date: 11/6/22

**Independent Auditors' Report to the members of
ARAB WORLD MINISTRIES**

Opinion

We have audited the financial statements of Arab World Ministries for the year ended 31 December 2021, which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (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 December 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 the provisions available for small entities, 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 charitable company'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 trustees' report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information.

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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinion 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 the purposes of company law, 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 directors' report included within the trustees' report.

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

- adequate and proper 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 charity has not kept sufficient accounting records; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and 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 (set out on page 8), 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.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

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. We identified and assessed the risks of material misstatement of the financial statements from irregularities, whether due to fraud or error, and discussed these between our audit team members.

We obtained an understanding of the legal and regulatory frameworks within which the charitable company operates, focusing on those laws and regulations that have a direct effect on the determination of material amounts and disclosures in the financial statements. The laws and regulations we considered in this context were the Companies Act 2006, and the Charities Act together with the Charities SORP (FRS 102). We assessed the required compliance with these laws and regulations as part of our audit procedures on the related financial statement items. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below.

In addition, we considered provisions of other laws and regulations that do not have a direct effect on the financial statements but compliance with which might be fundamental to the charitable company's ability to operate or to avoid a material penalty. We also considered the opportunities and incentives that may exist within the charitable company for fraud. The laws and regulations we considered in this context were the General Data Protection Regulation (GDPR), Anti-fraud, bribery and corruption legislation, Taxation legislation and Employment legislation.

Auditing standards limit the required audit procedures to identify non-compliance with these laws and regulations to enquiry of the Trustees and other management and inspection of regulatory and legal correspondence, if any.

Our audit procedures to respond to risks included enquiries of management, including senior management, sample testing on the posting of entries, including journals, reviewing accounting estimates for biases, reviewing regulatory correspondence with the Charity Commission, and reading minutes of meetings of those charged with governance.

Owing to the inherent limitations of an audit, there is an unavoidable risk that we may not have detected some material misstatements in the financial statements, even though we have properly planned and performed our audit in accordance with auditing standards. For example, the further removed non-compliance with laws and regulations (irregularities) is from the events and transactions reflected in the financial statements, the less likely the inherently limited procedures required by auditing standards would identify it. In addition, as with any audit, there remained a higher risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls. We are not responsible for preventing non-compliance and cannot be expected to detect non-compliance with all laws and regulations.

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 and trustees 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, the Charitable Company's members as a body, and the Charitable Company's trustees as a body, for our audit work, for this report, or for the opinions we have formed



Jonathan Russell (Senior Statutory Auditor)

For and on behalf of Just Audit & Assurance Ltd, Statutory Auditor

37 Market Square

Witney

Oxfordshire

OX28 6BE

Date: 29.06.22

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an income and expenditure account)
for the year ended - 31st December 2021

Reference	Notes	2021			2020		
		Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
	Income and endowments from:						
2	Donations and legacies	463,262	1,828,964	2,292,226	437,687	1,724,223	2,161,910
3	Investments	37,116	1,401	38,517	38,981	1,479	40,460
20	Other	0	18,420	18,420	20,334	18,942	39,276
	Trading Activities	2,827	0	2,827	4,339	0	4,339
	Total	503,205	1,848,785	2,351,990	501,341	1,744,644	2,245,985
	Expenditure on:						
4	Raising funds	92,953	0	92,953	86,123	0	86,123
5	Charitable activities	712,176	1,377,759	2,089,935	670,092	1,457,303	2,127,395
6	Governance costs	7,949	0	7,949	7,988	0	7,988
	Total	813,078	1,377,759	2,190,837	764,203	1,457,303	2,221,506
7	Net income/(expenditure)	(309,873)	471,026	161,153	(262,862)	287,341	24,479
	Transfers between funds	167,683	(167,683)	0	198,552	(198,552)	0
	Other recognised gains / (losses):						
	Gain / (loss) on investment assets	165,071	(3,105)	161,966	72,321	1,494	73,815
	Net movement in funds	22,881	300,238	323,119	8,011	90,283	98,294
19	Exceptional costs	(110,537)	0	(110,537)	(72,984)	0	(72,984)
	Net income/(expenditure)	(87,656)	300,238	212,582	(64,973)	90,283	25,310
	TOTAL FUNDS brought forward	1,931,853	834,474	2,766,327	1,996,826	744,191	2,741,017
	TOTAL FUNDS carried forward	1,844,197	1,134,712	2,978,909	1,931,853	834,474	2,766,327

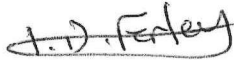
BALANCE SHEET

for the year ended - 31st December 2021

	2021	2021	2020
	£	£	£
9 Fixed Assets		493,354	510,748
10 Investments		1,429,726	1,267,760
		1,923,080	1,778,508
Current assets			
Bank & Building Society balances	1,321,162		1,017,905
Cash floats - Area representatives	550		800
11 Stock	5,865		4,141
Other Debtors & Prepayments	84,419		37,272
	1,411,996		1,060,118
12 Creditors: Amounts falling due within one year	(356,167)		(63,286)
Net Current Assets		1,055,829	996,832
Total Assets less Current Liabilities		2,978,909	2,775,340
13 Creditors: Amounts falling due after one year		0	(9,013)
14 Net Assets		2,978,909	2,766,327
Unrestricted Funds			
Unrestricted Funds		1,596,550	1,812,403
15 Designated Funds		247,647	119,450
		1,844,197	1,931,853
15 Restricted Funds		1,134,712	834,474
		2,978,909	2,766,327

These accounts have been prepared in accordance with FRS 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (March 2018).

Rev Dr I D Farley



Phil Elam



Date: 11/6/22

The notes on the following pages form part of these financial statements

STATEMENT OF CASHFLOWS

for the year ended - 31st December 2021

	2021 Unrestricted Funds £	2021 Restricted Funds £	2021 Total £	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total £
Cash flows from operating activities						
<i>Net cash provided by (used in) operating activities</i>	(62,902)	332,814	269,912	(49,969)	81,786	31,817
Cash flows from investing activities						
Dividends and interest from investments	37,116	1,401	38,517	38,981	1,479	40,460
Proceeds from sale of property, less expenses	0		0	0		0
Purchase of equipment	(5,423)	0	(5,423)	(78,372)	0	(78,372)
Proceeds from sale of investments	400,000		400,000	0	0	0
Purchase of investments	0	(400,000)	(400,000)	0		0
<i>Net cash provided by (used in) operating activities</i>	431,693	(398,599)	33,094	(39,391)	1,479	(37,912)
Cash flows from financing activities						
Repayments of borrowing			0			0
Cashflows from new borrowing			0			0
Receipt of endowment			0			0
<i>Net cash provided by (used in) financing activities</i>	0	0	0	0	0	0
<i>Change in cash and cash equivalents in the year</i>	368,791	(65,785)	303,006	(89,360)	83,265	(6,095)
Cash and cash equivalents at the beginning of the year	208,488	810,217	1,018,705	297,848	726,952	1,024,800
<i>Cash and cash equivalents at the end of the year</i>	577,279	744,432	1,321,711	208,488	810,217	1,018,705

RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

Net income/(expenditure) for the year - normal	22,881	300,238	323,119	8,011	90,283	98,294
- Exceptional	(110,537)		(110,537)	(72,984)		(72,984)
Adjustments for:						
Depreciation charges	22,817	0	22,817	18,408	0	18,408
(Gains)/losses on investments	(165,071)	3,105	(161,966)	(72,321)	(1,494)	(73,815)
Dividends, interest and rents from investments	(37,116)	(1,401)	(38,517)	(38,981)	(1,479)	(40,460)
Loss/(profit) on the sale of fixed assets	0	0	0	0		0
(Increase)/decrease in stocks	(1,724)	0	(1,724)	820		820
(Increase)/decrease in debtors	(53,397)	6,250	(47,147)	110,906	(3,978)	106,928
Increase/(decrease) in creditors	259,245	24,622	283,867	(3,828)	(1,546)	(5,374)
<i>Net cash provided by (used in) operating activities</i>	(62,902)	332,814	269,912	(49,969)	81,786	31,817

ANALYSIS OF CASH AND CASH EQUIVALENTS

Bank balances	576,729	744,432	1,321,161	207,688	810,217	1,017,905
Cash floats	550	0	550	800	0	800
<i>Total cash and cash equivalents</i>	577,279	744,432	1,321,711	208,488	810,217	1,018,705

NOTES TO THE ACCOUNTS
for the year ended - 31st December 2021

I Accounting Policies

i) Accounting Convention

The accounts of the company are prepared under the historical cost convention, except for the revaluation of investments and freehold property and in accordance with Statement of Recommended Practice on Accounting by Charities and FRS 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (March 2018), and incorporate the results of the principal activities which are described in the Directors' Report and which are continuing.

ii) Income

Donations are accounted for when received by the company. Other income, including legacy income, is accounted for on an accruals basis so far as it is prudent and practical to do so. Income includes income tax recoverable.

iii) Legacies

Legacies are accounted for on an accrual basis so far as it is prudent to do so.

iv) Expenditure

Expenditure is allocated to the relevant cost category in accordance with internal guidelines issued by the charity and is appropriate to the use derived from the resources.

v) Grants

Revenue grants are credited to the income and expenditure account as received, unless related to a specific period, when it is placed in a restricted fund until used.

vi) Taxation

The company has obtained charitable status and is generally exempt from income tax and capital gains tax, but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

vii) Investments

Investments are shown at market value and realised gains and losses are taken to the income and expenditure account. Investment income has been taken into account on the basis of the due date of payment.

viii) Depreciation

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

Freehold properties	-	2% straight line
Major Computer equipment	-	20 to 33.3% straight line
Fixtures, fittings and equipment	-	10% & 20% straight line
Bicycle (on salary sacrifice)	-	At the same rate as the salary sacrifice

ix) Stock

Stock is valued at the lower of cost and net realisable value.

x) Hire purchase and leasing

Rentals applicable to operating leases where substantially all of the benefits and risk of ownership remains with the lessor are charged against net incoming resources on a straight line basis over the lease term.

xi) Pensions

The company operates a defined contribution pension scheme. The amount charged to the statement of financial activities in respect of pension costs and other post-retirement benefits is the amount payable in the year. Differences between contributions payable and contributions actually paid in the year are shown as either debtors or creditors in the balance sheet.

xii) Transfer between funds

"Transfer from restricted funds" relates to administration charges relating to the management of restricted incoming resources, adjusted for fund deficits between years.

xiii) Member assets

When Members purchase assets these are written off in year.

xiv) Ride to Work Scheme

Staff have the option to be part of a Ride to Work Scheme that is funded by salary sacrifice. Items are purchased as an asset and depreciated at the same rate as salary sacrifice deductions are made.

NOTES TO THE ACCOUNTS (continued)
for the year ended - 31st December 2021

	Unrestricted Funds £	Restricted Funds £	Total £	2020 £
2 Donations and Legacies				
Gifts & Donations	328,760	1,828,964	2,157,724	2,067,953
Legacies	134,502	0	134,502	93,957
	463,262	1,828,964	2,292,226	2,161,910

Legacies received after the balance sheet date in respect of estates already in administration are accrued in the balance sheet. In addition, there were other estates in the course of administration where the amount to be received is prudently estimated to be £64,232 (2020: £5,499.)

3 Investment Income				
Interest Received	37,116	1,401	38,517	40,460
	37,116	1,401	38,517	40,460

4 Cost of Raising Funds				
Staff costs	73,520	0	73,520	61,999
Publicity & Promotion	100	0	100	141
Office Costs	11,716	0	11,716	13,201
Property Costs	2,399	0	2,399	6,280
Motor & Travel	713	0	713	646
Other Expenses	991	0	991	1,021
Depreciation	3,514		3,514	2,835
	92,953	0	92,953	86,123

5 Charitable Activities				
Ministry Costs				
Support & Allowances	291,957	1,161,306	1,453,263	1,451,662
Project expenditure	0	216,453	216,453	219,528
Office costs	2,882	0	2,882	2,997
Property & accommodation costs	547	0	547	875
Publicity & Promotion	17,978	0	17,978	21,875
Motor & travel	3,179	0	3,179	2,190
Other expenses	1,111	0	1,111	237
Depreciation	0	0	0	0
Office & Administrative expenses				
Staff costs	265,190	0	265,190	274,555
Office Costs	85,733	0	85,733	92,887
Property Costs	13,526	0	13,526	32,958
Publicity & Promotion	2,726	0	2,726	3,827
Motor & Travel	2,368	0	2,368	2,257
Other Expenses	5,676	0	5,676	5,974
Depreciation	19,303	0	19,303	15,573
	712,176	1,377,759	2,089,935	2,127,395

NOTES TO THE ACCOUNTS (continued)
for the year ended - 31st December 2021

	Unrestricted Funds £	Restricted Funds £	Total £	2020 £
6 Governance Costs				
Audit	7,482	0	7,482	7,560
Trustees' expenses	467	0	467	428
	7,949	0	7,949	7,988

Trustees' expenses relate to travel, office costs and publicity and were incurred on behalf of the whole board.

	2021 £	2020 £
7 Net Income Before Transfers		
The net incoming resources before transfers are after charging:		
Depreciation of tangible fixed assets	22,817	17,243
Auditors' remuneration	7,482	7,560
Directors' remuneration (including Employer's NI) (note 16)	57,483	53,257
Staff costs (note 8)	413,648	402,358

	2021 £	2020 £
8 Staff Costs (including directors)		
Salaries	396,325	383,952
Employers National Insurance	34,704	33,268
Pension Contributions	40,102	38,395
	471,131	455,615

The average number of staff (including directors) employed by the charity during the year was as follows:

	2021	2020
Mission & Support	6	6
Management & Administration	4	4
External Relationships & fundraising	6	5
	16	15

No employee was paid in excess of £60,000

Staff pension contributions outstanding at the year end were £3,604 (2020: £3,296).

In addition to employees there were 12 members at the end of December whose pay is processed through the Charity's payroll but who are totally dependent on support they raise for their salaries. These costs are shown within the restricted allowances (note 5).

NOTES TO THE ACCOUNTS (continued)
for the year ended - 31st December 2021

9 **Fixed Assets**

	Freehold Properties £	Fixtures & Fittings £	Computer Equipment £	Total £
Cost/Valuation				
As at 1.1.21	482,383	22,265	52,057	556,705
Additions		265	5,158	5,423
Disposals	0			0
As at 31.12.21	482,383	22,530	57,215	562,128
Accumulated depreciation				
As at 1.1.21	9,647	10,860	25,450	45,957
Charge for the year	9,649	2,109	11,059	22,817
Depreciation on disposals	0			0
As at 31.12.21	19,296	12,969	36,509	68,774
Net book value				
As at 1.1.21	472,736	11,405	26,607	510,748
As at 31.12.21	463,087	9,561	20,706	493,354

All of the above assets are used to further the Charity's objects.

Capital commitments at the end of the year were £nil (2020: nil).

In 2019 the company purchased a freehold office building for its own use, at a cost of £432,780, and incurred further costs in 2020 before occupying it as its new headquarters.

Parts of those costs were not of a capital nature and are shown as an exceptional expense in the SoFA.

10 **Investments**

Investments are held primarily to provide an investment return for the charity.

The market value of the portfolio is determined by reference to investment managers' reports.

Portfolio Summary	Unrestricted Funds £	Restricted Funds £	2021 £	2020 £
	Market Value at 1.1.21	1,221,770	45,990	1,267,760
Purchases and Sales	(400,000)	400,000	0	0
Gain / (Loss) on revaluation	165,071	(3,105)	161,966	73,815
Market value at 31.12.21	986,841	442,885	1,429,726	1,267,760

The majority of investments consist of diverse portfolios of investment funds managed by CCLA Investment Management Ltd.

The Restricted Fund investments partly arise from a legacy in which a member has a long term interest in the income.

2 **Investment Policy**

The company's investment policy aims to produce long term capital growth together with a reasonable income.

NOTES TO THE ACCOUNTS (continued)
for the year ended - 31st December 2021

11	Stock			2021	2020
				£	£
	Literature stock for resale			5,865	4,141
12	Creditors: Amounts falling due within one year				
	Transmissions			11,867	12,454
	Salaries & Wages Creditors			16,260	27,496
	Accruals			8,209	8,975
	Creditors			305,131	12,061
	Workers' Pension Funds			14,700	2,300
				356,167	63,286
13	Creditors: Amounts falling due after one year				
	Others			0	9,013
				0	9,013
14	Analysis of Net Assets Between Funds				
		Unrestricted	Restricted	Total	Total
		Funds	Funds		2020
		£	£	£	£
	Fixed Assets	493,354	0	493,354	510,748
	Investments	986,841	442,885	1,429,726	1,267,760
	Current Assets	660,233	751,762	1,411,996	1,060,118
	Current Liabilities	(296,231)	(59,935)	(356,167)	(63,286)
	Long Term Liabilities	0	0	0	(9,013)
	Net Assets	1,844,197	1,134,712	2,978,909	2,766,327

NOTES TO THE ACCOUNTS (continued)
for the year ended - 31st December 2021

15 Analysis of Funds	Balance			Transfers /	Balance
	1.1.2021	Income	Expenditure	Adjustment	31.12.2021
	£	£	£	£	£
Restricted Funds					
<u>Projects</u>					
Education / Humanitarian	88,885	148,863	(41,937)	708	196,519
Media	1,794	40,988	(36,931)	(3,996)	1,855
National Workers	47,988	129,055	(120,047)	(5,439)	51,557
Other / Relief	11,763	39,717	(14,022)	(1,606)	35,852
UK Projects	7,944	4,148	(3,516)	(468)	8,108
	<u>158,374</u>	<u>362,771</u>	<u>(216,453)</u>	<u>(10,801)</u>	<u>293,891</u>
<u>Support</u>					
Non UK	59,505	48,658	(46,920)	(1,666)	59,577
UK	616,595	1,434,251	(1,114,386)	(155,216)	781,244
	<u>676,100</u>	<u>1,482,909</u>	<u>(1,161,306)</u>	<u>(156,882)</u>	<u>840,821</u>
Total Restricted Funds	<u>834,474</u>	<u>1,845,680</u>	<u>(1,377,759)</u>	<u>(167,683)</u>	<u>1,134,712</u>
Designated Funds					
Medical Fund	20,220	600	(39,576)	39,360	20,604
UK Ministries	7,615	1,038	0	(49)	8,604
UK House of Refuge	19,652			(19,652)	0
ODFC Donation Fund	38,125		0	(18,125)	20,000
Arab Workers	33,838			50,000	83,838
Regional Expansion Funds	0	601	(76,000)	190,000	114,601
Total Designated Funds	<u>119,450</u>	<u>2,239</u>	<u>(115,576)</u>	<u>241,534</u>	<u>247,647</u>
General funds					
General Fund	1,812,403	666,037	(808,039)	(73,851)	1,596,550
Total General Funds	<u>1,812,403</u>	<u>666,037</u>	<u>(808,039)</u>	<u>(73,851)</u>	<u>1,596,550</u>
Overall Total Funds	<u>2,766,327</u>	<u>2,513,956</u>	<u>(2,301,374)</u>	<u>0</u>	<u>2,978,909</u>
Prior Year					
	Balance	Income	Expenditure	Transfers	Balance
	1.1.2020				31.12.2020
	£	£	£	£	£
Total Restricted Funds	744,191	1,746,138	(1,457,303)	(198,552)	834,474
Total Designated Funds	133,087	1,869	(52,454)	36,948	119,450
Total General Funds	1,863,739	571,793	(784,733)	161,604	1,812,403
Overall Total Funds	<u>2,741,017</u>	<u>2,319,800</u>	<u>(2,294,490)</u>	<u>0</u>	<u>2,766,327</u>

Restricted Funds

The charity maintains a number of restricted funds which are all income funds and are classified as follows:

i) **Projects**

These are charitable activities of the mission over and above the responsibilities of individual workers. Donations are received for these purposes and held in these funds. Most of the funds (including all the larger funds) are paid out in full each month to the managers of those funds and accounted for elsewhere.

NOTES TO THE ACCOUNTS (continued)
for the year ended - 31st December 2021



ii) **Support**

These funds are used for the accommodation and general living expenses of workers both in the UK and abroad. Included within these funds are amounts to enable the workers to establish themselves in their place of ministry and to cover the costs of performing their ministry.

Designated Funds

The Designated funds are amounts set aside from general funds to support specific UK ministry projects, and to fund medical expenses overseas. In 2021 the Trustees designated sums from reserves to the Regional Development Funds to assist with the recruitment and training of workers in or for the Arab world.

16 **Transactions with Trustees**

During the year the charity paid the following amounts of remuneration to trustees and directors of the company. Such remuneration is permitted under the Memorandum and Articles of Association which allows for not more than one third of the trustees to be remunerated. The salary and pension contributions were paid by virtue of their duties as employees (at different periods) of the charitable company and not in respect of their duties as trustees. Expenses incurred on behalf of the Board of Trustees are disclosed in note 6. There were no other transactions with the trustees which require separate disclosure within the financial statements.

		2021	2020
		£	£
Mr.M Billage (to 31st January 2020)	Salary, inc Emp NI		5,464
	Pension Contribution		509
Mr P Elam (from 7th March, 2020)	Salary, inc Emp NI	51,528	43,374
	Pension Contribution	5,955	3,910
Total		57,483	53,257

17 **Commitments**

During 2021, the Charity paid £1777 under operating leases of equipment.

As at 31 December 2021, the Charity was committed to future non-cancellable operating leases payments as follows:

	£
Payable within 1 year	6,679
Payable in 2 to 5 years	12,796
Payable later	1,297
	<u>20,772</u>

18 **Control**

Control of the charity is vested in the board of Directors.

19 **Exceptional Item**

The Trustees made a capital grant of USD 150,000 towards the establishment of a mobilisation office in North Africa. As with other Pioneers national offices this is a legally distinct charity established in the country where it is based, but will be doing similar work towards the objectives of this charity.

20 **Other Income**

Other income consists of cash received from HM Government's Job Retention Scheme, reimbursing the cost of continuing to pay employees who were prevented from working by the Covid-19 pandemic. The benefit has been allocated to the same fund from which each employee was paid.

ARAB WORLD MINISTRIES

England & Wales - Charity number 1059106

Accounts



Arab World Ministries

Trustee Report and Annual Accounts 2020

REPORT OF THE DIRECTORS AND GENERAL INFORMATION

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Directors/Trustees

Mr M G Billage(resigned 31st January, 2020)
Dr S E Brown
Mr K Butler
Mr P Elam(appointed 7th March, 2020)
Rev Dr I D Farley
Mr M S Hyde
Miss E Maggs
Mr A Mateer
Ms D Petrie

Secretary and Registered Office

Mr A Harper
37, Market Square, Witney, Oxon OX28 6RE

Registration

Registered in England and Wales, no 3275009.
The company is limited by guarantee, and does not have a share capital.
Registered with the Charity Commission, no 1059106.

Bankers

HSBC UK Bank plc, 41 Market Place, Loughborough, Leics, LE11 3EJ

Principal Investment Managers

CCLA Investment Management Limited
CCLA Fund Managers Limited

Auditors

Just Audit & Assurance Ltd, being a firm in professional succession to ReesRussell LLP,
Chartered Accountants and Registered Auditors, has indicated their willingness to be appointed as
auditor.

Charitable Objectives and Status

The Company's principal activity continues to be the advancement of the Christian faith amongst Muslim peoples of the Arab world.

The Company has charitable status and is registered with the Charity Commission under registration number 1059106.

Public Benefit

The Directors have had regard to the Charity Commission's guidance, including that on "Charities Working Internationally", the general public benefit guidance "Charities and Public Benefit", and the supplementary guidance contained in "The Advancement of Religion for the Public Benefit". Other Charity Commission governance guidance is also regularly shared with the directors.

Governance, Structure, and Management

The Company's activities are regulated by the Memorandum and Articles of Association. The objects of the Company are:

1. to advance the Christian faith amongst Muslim peoples of the Arab world wherever they may be found, and to promote the same in the UK through encouraging prayer and financial support.
2. to relieve need, hardship, sickness or poverty amongst peoples of the Arab world.
3. to advance Christian education and training of people of the Arab world.

Directors & Charity Trustees

The directors listed on page 3 have served throughout the year, save where indicated. The directors of the Company are also the trustees for the charitable activities of Arab World Ministries. The UK National Director was Mark Billage, until his resignation on 31st January, 2020. He was succeeded on 7th March 2020 by Phil Elam.

Organisation and Structure

- Appointment and Training of Directors

The charitable company ensures that existing directors are kept informed of the activities and performance of the charity and are provided with regular management information. The directors continued to meet regularly during the year to review all aspects of the Charity, including the composition of the Board and will seek to appoint additional members with appropriate skills and expertise should the need arise. Interested parties are given details of the background of the charitable company in order to make them aware of the current activities.

- Organisational Structure

The day to day management of the charitable company is undertaken by the UK National Director and the departmental heads who meet regularly to ensure good communication and leadership.

Charitable Activities

The charitable Company has continued to pursue its main objectives as outlined above with a primary focus upon the advancement of the Christian faith amongst Muslim peoples of the Arab World. In overview, field-based Christians involved have been ministering by:

1. Raising awareness and understanding of the Christian faith among Muslim peoples of the Arab world;
2. Helping to support Christian churches in the Arab world.

Our engagement with enquirers avoids negative comments about other beliefs and includes:

- Making Christian teaching available in Arabic, French and Kabyle (languages of the Arab world) over the internet, in printed materials and through online or broadcasting media;
- Linking up isolated Christians with other like-minded people.
- Responding to enquiries about the Christian faith received in face to face meetings, in correspondence, and through online media. (Enquiries from all locations are welcomed, as many Arab world peoples are to be found in Europe, North America, and elsewhere. All such enquiries are answered free of charge).
- Taking special care to remove misunderstandings about the Christian faith which are commonly held by many from the Arab world.

Training Hub

During the year we continued our focus on our Training Hub. The Hub seeks to train and equip our workers prior to their overseas assignment and also provide specific training events useful to our members and the general UK Church. We continue to play our part in the international events run by the global network we are part of within Pioneers International although these were curtailed somewhat and moved online for the most part. Due to varying states of lockdown in the UK and wider region as a team we kept connected to our members through various online means and occasionally in person.



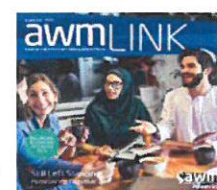
Communicating with Christian groups

Our representatives tour UK churches, conferences and student groups to inform and inspire Christian worship services about ministry in the Arab world. Despite the pandemic, we visited or held online zoom meetings with around 140 churches in 2020.



During 2020 we had contact with over 50 new people considering and exploring being involved in Christian Ministry through us. Due to the pandemic and the limited face to face contact possible, these contacts were primarily through our own communication methods including our social media and existing contacts. We aimed to provide specific mentoring, coaching and training to these individuals in order that they could share their faith in a sensitive and culturally appropriate way to people from a variety of ethnic and culturally different backgrounds.

We produce an in-house magazine publication and mail directly to 6,500 supporting churches and individuals in the UK every quarter to inform, encourage and challenge them as they read about how God is at work across the region. The contents include stories of faith and impact, guidance for the next generation of pioneers and focuses on projects in particular regions among Arab peoples. Many have appreciated the opportunity to make a difference by donating through our humanitarian appeals to meet social and spiritual needs across Syria and particularly Yemen.



Prayer

Our quarterly email is sent out for similar purposes to close to 600 email addresses. To facilitate prayer for the region we sent 1,400 copies of a quarterly prayer diary, and also a fortnightly prayer update for over 800 individuals or groups.

Collaboration

We have partnered where possible with charitable organisations with similar objectives to raise awareness, stimulate interest and encourage active involvement in ministry. During 2020 we continued to discuss with other like-minded agencies possible collaborations in mission training and recruitment in light of the Covid pandemic and a changing UK and global landscape.

Relieving need, hardship, sickness or poverty

The company has supported a number of Christians with medical qualifications who provide medical care among peoples of the Arab world, both in Africa and Asia. The medical care is provided on the basis of need. Payment for drugs or tests is requested if possible. No other charges are made.

The company has provided support to Arab world Christians who have been discriminated against on the basis of their faith. Generally this is achieved through Christians supported by the company helping to provide escape from danger, advice on educational opportunities, and spiritual encouragement. The presumption would be against providing money, so that the motives of Christians will not be called into question.

Advancing Christian education and training

The company has contributed towards the development of courses in a number of languages for those from the Arab world who seek to discover more about the Christian faith. It has also contributed towards the development of courses for Arab world Christians who are developing their understanding of Christian teaching, so that they can, in turn, teach others.

Help has also been given to the training of those who will then be more adequately equipped to develop Christian training materials suitable for use among peoples of the Arab world.

Financial Position

Ordinary gifts and donations to the general fund were 13 per cent higher than 2019, but legacies were very much lower in money value. The Trustees are grateful to all their donors for their generous support in a year of economic challenges nationally.

The directors are keeping the level of general fund income under review and are constantly pursuing new ways of raising support within the UK.

Gifts and donations received for restricted purposes rose by 9% and have been exclusively used for those purposes.

Fundraising

Fundraising continues to be reviewed against the Code of Fundraising Practice and in communication with the Fundraising Regulator. This information is updated to Trustees. We strive to respect and honour our supporters with our fundraising and are pleased to note our good fundraising practices.



We share our passion for the region and its people with charitable trusts as we communicate the strategic need to mobilise the next generation of pioneers into this work. This is another key source of funding where we look to build and sustain long-term partnership relationships with these key institutions. In 2020 there were 8 charitable trusts who supported the work through small and medium sized grants ranging from £100-£10,000. The total raised for 2020 through trust giving was £34,000.

We undertake direct mailing to our supporters and this is a key source for our donation income. This takes the form of a letter to approximately 1,500 supporters on a quarterly basis thanking them for their generosity, updating them on ministry with encouraging stories of how the work is progressing, and highlighting other areas of need across the region.

Data Protection and GDPR

We continue to comply with the Data Protection Act 2019 and General Data Protection Regulations with key appointed staff and trustee members to help monitor our ongoing responsibilities

Investments

During the year we continued to hold investments through CCLA and received a satisfactory amount of income. During the year the market valuation rose compared with the previous year end. We are keen these investments remain ethical.

Reserves

The majority of unrestricted funds is traceable to the sale of surplus buildings, and having completed the purchase of the new offices, the Trustees are now considering additional projects to be financed out of these reserves for 2021 onwards.

The Charity recognises that it has a moral responsibility to maintain the income of certain retired workers at an acceptable level, and this is funded out of general reserves.

Total funds held at the end of the year were £2,776,000.

Restricted funds were £834,000, and were raised for specific projects, workers or related expenses.

Designated funds were £119,000, and consist of amounts set aside from general funds for certain projects or workers, or for assisting overseas workers with medical expenses.

Other unrestricted funds amounted to £1,812,000, of which £511,000 was tied up in fixed assets at the balance sheet date, principally the freehold offices which the charity expects to occupy for the foreseeable future. The Board has estimated that an absolute minimum of £172,000 would be required to wind up the charity in an orderly way, if all income ceased, but aims to hold a larger amount to ensure that operations and long-term projects can continue in spite of fluctuations in income, and to allow expansion of activities as opportunities arise.

Related Party Transactions

During the year two directors – the outgoing and incoming National Directors - (2020 - one) were remunerated for their service as employees of the charitable company; details of this are shown in note 16 to the accounts. There is also an amount due to a company controlled by two of this company's directors, but which has been dormant for over 35 years.

Going Concern

The directors consider that the company is a going concern, and expect to be able to continue operations in a suitable way into the indefinite future.

The Covid-19 pandemic of 2020-21, and related travel and activity restrictions, continues to be inconvenient, but members are working in alternative ways, avoiding unnecessary danger and exploiting the new possibilities that have become available. Expenditure in 2020 fell well behind budget because of cancelled travel plans and increased use of video conferencing software, other savings, and the benefit of "furlough payments" under HM Government's Job Retention Scheme. Income is continuously monitored, and the directors are grateful to the many committed supporters whose support continues to cover the operating expenses.

Risk Management

The Charity manages the administrative and financial risks common to organisations of this size and complexity by using high quality IT systems and suitably qualified personnel, advisers and investment managers. Front-line charity workers are selected with great care, and the charity places considerable emphasis on their career-long support and training, so that they can make their best contribution to the charity's objectives, and to minimise the risk to them and to the reputation and effectiveness of the Charity.

Statement of Directors' Responsibilities

The directors, who are also the trustees of the charitable activities for the purposes of charity law, are responsible for preparing the directors' report and financial statements in accordance with generally applicable law and UK Accounting Standards (UKGAAP). Company law requires the directors to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the company and of the incoming resources and application of resources of the company for that period.

In preparing these statements, the directors are required to:

- Select suitable accounting policies and apply them consistently;
- Observe the method and principles of the charities SORP;
- Make judgments and estimates that are reasonable and prudent;
- State whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

In so far as the directors are aware:

- There is no relevant audit information of which the company's auditor is unaware; and
- The directors have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

The directors are responsible for the maintenance and integrity of the corporate and financial information include on the company's website. Legislation in the UK governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

These accounts have been prepared in accordance with FRS102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (March 2018).

Signed on behalf of the Directors



Phil Elam

Date: 18.09.21

AUDITOR'S REPORT TO THE TRUSTEES OF
ARAB WORLD MINISTRIES

Independent Auditors' Report to the members of ARAB WORLD MINISTRIES

Opinion

We have audited the financial statements of ARAB WORLD MINISTRIES for the year ended 31 December 2020, which comprise the Statement of Financial Activities, Balance Sheet and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)).

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 and trustees 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, the Charitable Company's members as a body, and the Charitable Company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 December 2020 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, the Charities Act 2011.

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 as applied to public interest entities, 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 charitable company'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 trustees are responsible for the other information. The other information comprises the information included in the trustees' report, other than the financial statements and our auditor's report thereon. 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.

In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. 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.

Opinion 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 the purposes of company law, 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

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

- adequate and proper 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 charity has not kept sufficient accounting records; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and 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 (set out on page 8), 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

We have been appointed as auditor under section 151 of the Charities Act 2011, and under the Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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:

Our assessment focused on key laws and regulations the charitable company has to comply with and areas of the financial statements we assessed as being more susceptible to misstatement. These key laws and regulations included but were not limited to compliance with the Companies Act 2006, Charities Act 2011, United Kingdom Generally Accepted Accounting Practice and relevant tax legislation.

We are not responsible for preventing irregularities. Our approach to detect irregularities included, but was not limited to, the following:

- obtaining an understanding of the charitable company's policies and procedures and how the charitable company has complied with these, through discussions and sample testing of controls;
- obtaining an understanding of the legal and regulatory framework applicable to the charitable company and how the charitable company is complying with that framework;
- an understanding of the charitable company's risk assessment process, including the risk of fraud;
- designing our audit procedures to respond to our risk assessment; and
- performing audit work over the risk of management override of controls including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing estimates for bias.

Whilst considering how our audit work addressed the detection of irregularities, we also consider the likelihood of detection based on our approach. Irregularities arising from fraud are inherently more difficult to detect than those arising from error.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission, or misrepresentation.

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

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 and trustees 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, the charitable company's members as a body and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Jonathan Russell (Senior Statutory Auditor)

For and on behalf of Just Audit & Assurance Ltd, Statutory Auditor

37 Market Square

Witney

Oxfordshire

OX28 6RE

Date:

22 September 21

STATEMENT OF FINANCIAL ACTIVITIES
(Incorporating an income and expenditure account)
for the year ended - 31st December 2020



Reference	Notes	2020			2019		
		Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
	Income and endowments from:						
2	Donations and legacies	437,687	1,724,223	2,161,910	536,061	1,584,399	2,120,460
3	Investments	38,981	1,479	40,460	57,485	2,334	59,819
20	Other	20,334	18,942	39,276	0	0	0
	Trading Activities	4,339	0	4,339	5,104	0	5,104
	Total	501,341	1,744,644	2,245,985	598,650	1,586,733	2,185,383
	Expenditure on:						
4	Raising funds	86,123	0	86,123	91,885	0	91,885
5	Charitable activities	670,092	1,457,303	2,127,395	707,122	1,343,472	2,050,594
6	Governance costs	7,988	0	7,988	8,987	0	8,987
	Total	764,203	1,457,303	2,221,506	807,994	1,343,472	2,151,466
7	Net income/(expenditure)	(262,862)	287,341	24,479	(209,345)	243,261	33,916
	Transfers between funds	198,552	(198,552)	0	158,086	(158,086)	0
	Other recognised gains / (losses):						
	Gain / (loss) on investment assets	72,321	1,494	73,815	205,712	1,074	206,786
	Net movement in funds	8,011	90,283	98,294	154,453	86,249	240,702
19	Exceptional costs	(72,984)	0	(72,984)	0	0	
	Net income/(expenditure)	(64,973)	90,283	25,310	154,453	86,249	240,702
	TOTAL FUNDS brought forward	1,996,826	744,191	2,741,017	1,842,372	657,942	2,500,314
	TOTAL FUNDS carried forward	1,931,853	834,474	2,766,327	1,996,825	744,191	2,741,016

BALANCE SHEET

for the year ended - 31st December 2020

	2020	2020	2019
	£	£	£
9 Fixed Assets		510,748	450,784
10 Investments		1,267,760	1,193,945
		<u>1,778,508</u>	<u>1,644,729</u>
Current assets			
Bank & Building Society balances	1,017,905		1,024,000
Cash floats - Area representatives	800		800
11 Stock	4,141		4,961
Other Debtors & Prepayments	37,272		144,200
	<u>1,060,118</u>		<u>1,173,961</u>
12 Creditors: Amounts falling due within one year	(63,286)		(65,531)
Net Current Assets		<u>996,832</u>	<u>1,108,430</u>
Total Assets less Current Liabilities		2,775,340	2,753,159
13 Creditors: Amounts falling due after one year		(9,013)	(12,142)
14 Net Assets		<u>2,766,327</u>	<u>2,741,017</u>
Unrestricted Funds			
Unrestricted Funds		1,812,403	1,863,739
15 Designated Funds		119,450	133,087
		<u>1,931,853</u>	<u>1,996,826</u>
15 Restricted Funds		834,474	744,191
		<u>2,766,327</u>	<u>2,741,017</u>

These accounts have been prepared in accordance with FRS 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (March 2018).

Rev Dr I D Farley

Date:

18th Sept 2021


Phil Elam

18.09.21



The notes on the following pages form part of these financial statements

STATEMENT OF CASHFLOWS
for the year ended - 31st December 2020

	2020 Unrestricted Funds £	2020 Restricted Funds £	2020 Total £	2019 Unrestricted Funds £	2019 Restricted Funds £	2019 Total £
Cash flows from operating activities						
<i>Net cash provided by (used in) operating activities</i>	(49,969)	81,786	31,817	(161,793)	86,282	(75,511)
Cash flows from investing activities						
Dividends and interest from investments	38,981	1,479	40,460	57,485	2,334	59,819
Proceeds from sale of property, less expenses	0		0	0		0
Purchase of equipment	(78,372)	0	(78,372)	(439,625)	0	(439,625)
Proceeds from sale of investments	0	0	0	833,004	0	833,004
Purchase of investments	0		0	0		0
<i>Net cash provided by (used in) operating activities</i>	(39,391)	1,479	(37,912)	450,864	2,334	453,198
Cash flows from financing activities						
Repayments of borrowing			0			0
Cashflows from new borrowing			0			0
Receipt of endowment			0			0
<i>Net cash provided by (used in) financing activities</i>	0	0	0	0	0	0
<i>Change in cash and cash equivalents in the year</i>	(89,360)	83,265	(6,095)	289,071	88,616	377,687
<i>Cash and cash equivalents at the beginning of the year</i>	297,848	726,952	1,024,800	8,777	638,336	647,113
<i>Cash and cash equivalents at the end of the year</i>	208,488	810,217	1,018,705	297,848	726,952	1,024,800

RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

Net income/(expenditure) for the year - normal	8,011	90,283	98,294	154,454	86,249	240,703
- Exceptional	(72,984)		(72,984)			0
Adjustments for:						
Depreciation charges	18,408	0	18,408	4,633	0	4,633
(Gains)/losses on investments	(72,321)	(1,494)	(73,815)	(205,712)	(1,074)	(206,786)
Dividends, interest and rents from investments	(38,981)	(1,479)	(40,460)	(57,485)	(2,334)	(59,819)
Loss/(profit) on the sale of fixed assets	0	0	0	0		0
(Increase)/decrease in stocks	820	0	820	(2,395)	0	(2,395)
(Increase)/decrease in debtors	110,906	(3,978)	106,928	(48,747)	29,219	(19,528)
Increase/(decrease) in creditors	(3,828)	(1,546)	(5,374)	(6,541)	(25,778)	(32,319)
<i>Net cash provided by (used in) operating activities</i>	(49,969)	81,786	31,817	(161,793)	86,282	(75,511)

ANALYSIS OF CASH AND CASH EQUIVALENTS

Bank balances	207,688	810,217	1,017,905	297,048	726,952	1,024,000
Cash floats	800	0	800	800	0	800
<i>Total cash and cash equivalents</i>	208,488	810,217	1,018,705	297,848	726,952	1,024,800

NOTES TO THE ACCOUNTS
for the year ended - 31st December 2020



I Accounting Policies

i) Accounting Convention

The accounts of the company are prepared under the historical cost convention, except for the revaluation of investments and freehold property and in accordance with Statement of Recommended Practice on Accounting by Charities and FRS 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (March 2018), and incorporate the results of the principal activities which are described in the Directors' Report and which are continuing.

ii) Income

Donations are accounted for when received by the company. Other income is accounted for on an accruals basis so far as it is prudent to do so. Income includes income tax recoverable.

iii) Legacies

Legacies are accounted for on an accrual basis so far as it is prudent to do so.

iv) Expenditure

Expenditure is allocated to the relevant cost category in accordance with internal guidelines issued by the charity and is appropriate to the use derived from the resources.

v) Grants

Revenue grants are credited to the income and expenditure account as received, unless related to a specific period, when it is placed in a restricted fund until used.

vi) Taxation

The company has obtained charitable status and is generally exempt from income tax and capital gains tax, but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

vii) Investments

Investments are shown at market value and realised gains and losses are taken to the income and expenditure account. Investment income has been taken into account on the basis of the due date of payment.

viii) Depreciation

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

Freehold properties	-	2% straight line
Major Computer equipment	-	20 to 33.3% straight line
Fixtures, fittings and equipment	-	10% & 20% straight line
Bicycle (on salary sacrifice)	-	At the same rate as the salary sacrifice

ix) Stock

Stock is valued at the lower of cost and net realisable value.

x) Hire purchase and leasing

Rentals applicable to operating leases where substantially all of the benefits and risk of ownership remains with the lessor are charged against net incoming resources on a straight line basis over the lease term.

xi) Pensions

The company operates a defined contribution pension scheme. The amount charged to the statement of financial activities in respect of pension costs and other post-retirement benefits is the amount payable in the year. Differences between contributions payable and contributions actually paid in the year are shown as either debtors or creditors in the balance sheet.

xii) Transfer between funds

"Transfer from restricted funds" relates to administration charges relating to the management of restricted incoming resources, adjusted for fund deficits between years.

xiii) Member assets

When Members purchase assets these are written off in year.

xiv) Ride to Work Scheme

Staff have the option to be part of a Ride to Work Scheme that is funded by salary sacrifice. Items are purchased as an asset and depreciated at the same rate as salary sacrifice deductions are made.

NOTES TO THE ACCOUNTS (continued)
for the year ended - 31st December 2020

	Unrestricted	Restricted	Total	2019
	Funds	Funds		
	£	£		
2 Donations and Legacies				
Gifts & Donations	344,099	1,723,854	2,067,953	1,871,100
Legacies	93,588	369	93,957	249,360
	<u>437,687</u>	<u>1,724,223</u>	<u>2,161,910</u>	<u>2,120,460</u>

Legacies received after the balance sheet date in respect of estates already in administration are accrued in the balance sheet. In addition, there were other estates in the course of administration where the amount to be received is prudently estimated to be £5,499 (2019: £15,502.)

3 Investment Income				
Interest Received	38,981	1,479	40,460	59,819
	<u>38,981</u>	<u>1,479</u>	<u>40,460</u>	<u>59,819</u>

4 Cost of Raising Funds				
Staff costs	61,999	0	61,999	64,692
Publicity & Promotion	141	0	141	138
Office Costs	13,201	0	13,201	14,655
Property Costs	6,280	0	6,280	6,364
Motor & Travel	646	0	646	2,728
Other Expenses	1,021	0	1,021	2,594
Depreciation	2,835		2,835	714
	<u>86,123</u>	<u>0</u>	<u>86,123</u>	<u>91,885</u>

5 Charitable Activities				
Ministry Costs				
Support & Allowances	213,887	1,237,775	1,451,662	1,376,434
Project expenditure	0	219,528	219,528	190,005
Office costs	2,997	0	2,997	3,149
Property & accommodation costs	875	0	875	973
Publicity & Promotion	21,875	0	21,875	6,114
Motor & travel	2,190	0	2,190	9,160
Other expenses	237	0	237	48
Depreciation	0	0	0	0
Office & Administrative expenses				
Staff costs	274,555	0	274,555	305,111
Office Costs	92,887	0	92,887	83,836
Property Costs	32,958	0	32,958	30,865
Publicity & Promotion	3,827	0	3,827	3,667
Motor & Travel	2,257	0	2,257	13,219
Other Expenses	5,974	0	5,974	24,093
Depreciation	15,573	0	15,573	3,920
	<u>670,092</u>	<u>1,457,303</u>	<u>2,127,395</u>	<u>2,050,594</u>

NOTES TO THE ACCOUNTS (continued)
for the year ended - 31st December 2020

	Unrestricted	Restricted	Total	2019
	Funds	Funds		
	£	£	£	£
6 Governance Costs				
Audit	7,560	0	7,560	6,882
Trustees' expenses	428	0	428	2,105
	<u>7,988</u>	<u>0</u>	<u>7,988</u>	<u>8,987</u>

Trustees' expenses relate to travel, office costs and publicity and were incurred on behalf of the whole board.

	2020	2019
	£	£
7 Net Income Before Transfers		
The net incoming resources before transfers are after charging:		
Depreciation of tangible fixed assets	17,243	4,633
Auditors' remuneration	7,560	6,882
Directors' remuneration (including Employer's NI) (note 17)	53,257	59,914
Staff costs (note 8)	402,358	412,551

	2020	2019
	£	£
8 Staff Costs (including directors)		
Salaries	383,952	397,925
Employers National Insurance	33,268	34,754
Pension Contributions	38,395	39,785
	<u>455,615</u>	<u>472,464</u>

The average number of staff (including directors) employed by the charity during the year was as follows:

	2020	2019
Mission & Support	6	5
Management & Administration	4	4
External Relationships & fundraising	5	7
	<u>15</u>	<u>16</u>

No employee was paid in excess of £60,000

Staff pension contributions outstanding at the year end were £3,296 (2019: £3,178).

In addition to employees there were 9 members at the end of December whose pay is processed through the Charity's payroll but who are totally dependent on support they raise for their salaries. These costs are shown within the restricted allowances (note 5).

NOTES TO THE ACCOUNTS (continued)
for the year ended - 31st December 2020

9 **Fixed Assets**

	Freehold Properties £	Fixtures & Fittings £	Computer Equipment £	Total £
Cost/Valuation				
As at 1.1.20	438,300	19,675	45,916	503,891
Additions	44,083	4,563	29,726	78,372
Disposals	0	(1,973)	(23,585)	(25,558)
As at 31.12.20	<u>482,383</u>	<u>22,265</u>	<u>52,057</u>	<u>556,705</u>
Accumulated depreciation				
As at 1.1.20	0	9,483	43,624	53,107
Charge for the year	9,647	2,185	5,411	17,243
Depreciation on disposals	0	(808)	(23,585)	(24,393)
As at 31.12.20	<u>9,647</u>	<u>10,860</u>	<u>25,450</u>	<u>45,957</u>
Net book value				
As at 1.1.20	<u>438,300</u>	<u>10,192</u>	<u>2,292</u>	<u>450,784</u>
As at 31.12.20	<u>472,736</u>	<u>11,405</u>	<u>26,607</u>	<u>510,748</u>

All of the above assets are used to further the Charity's objects.

Capital commitments at the end of the year were £nil (2019: nil).

In 2019 the company purchased a freehold office building for its own use, at a cost of £432,780, and incurred further costs in 2020 before occupying it as its new headquarters.

Parts of those costs were not of a capital nature and are shown as an exceptional expense in the SoFA.

10 **Investments**

Investments are held primarily to provide an investment return for the charity.

The market value of the portfolio is determined by reference to investment managers' reports.

I Portfolio Summary	Unrestricted Funds £	Restricted Funds £	2020 £	2019 £
	Market Value at 1.1.2020	1,149,449	44,496	1,193,945
Purchases and Sales			0	(833,004)
Gain / (Loss) on revaluation	72,321	1,494	73,815	206,786
Market value at 31.12.2020	<u>1,221,770</u>	<u>45,990</u>	<u>1,267,760</u>	<u>1,193,945</u>

The majority of investments consist of diverse portfolios of investment funds managed by CCLA Investment Management Ltd and (until April, 2019) St James's Place Unit Trust Group Ltd.

The Restricted Fund investments arise from a legacy in which a member has a long term interest in the income.

2 **Investment Policy**

The company's investment policy aims to produce long term capital growth together with a reasonable income.

NOTES TO THE ACCOUNTS (continued)
for the year ended - 31st December 2020

11	Stock			2020	2019
				£	£
	Literature stock for resale			4,141	4,961
12	Creditors: Amounts falling due within one year				
	Transmissions			12,454	12,073
	Salaries & Wages Creditors			27,496	23,830
	Accruals			8,975	25,015
	Creditors			12,061	4,613
	Workers' Pension Funds			2,300	0
				63,286	65,531
13	Creditors: Amounts falling due after one year				
	Others			9,013	12,142
				9,013	12,142
14	Analysis of Net Assets Between Funds				
		Unrestricted Funds	Restricted Funds	Total	Total 2019
		£	£	£	£
	Fixed Assets	510,748	0	510,748	450,784
	Investments	1,221,770	45,990	1,267,760	1,193,945
	Current Assets	236,321	823,797	1,060,118	1,173,961
	Current Liabilities	(36,986)	(26,300)	(63,286)	(65,531)
	Long Term Liabilities	0	(9,013)	(9,013)	(12,142)
	Net Assets	1,931,853	834,474	2,766,327	2,741,017

NOTES TO THE ACCOUNTS (continued)
for the year ended - 31st December 2020

15	Analysis of Funds	Balance				Balance
		1.1.2020	Income	Expenditure	Transfers /	
		£	£	£	Adjustment	
					£	31.12.2020
	Restricted Funds					
	<u>Projects</u>					
	Education / Humanitarian	25,827	148,478	(81,350)	(4,070)	88,885
	Media	1,621	39,623	(35,906)	(3,544)	1,794
	National Workers	32,103	111,954	(91,135)	(4,934)	47,988
	Other / Relief	10,945	5,958	(6,289)	1,149	11,763
	UK Projects	7,891	5,391	(4,848)	(490)	7,944
		78,387	311,404	(219,528)	(11,889)	158,374
	<u>Support</u>					
	Non UK	49,013	70,418	(56,216)	(3,710)	59,505
	UK	616,791	1,364,316	(1,181,559)	(182,953)	616,595
		665,804	1,434,734	(1,237,775)	(186,663)	676,100
	Total Restricted Funds	744,191	1,746,138	(1,457,303)	(198,552)	834,474
	Designated Funds					
	Medical Fund	34,775	720	(52,310)	37,035	20,220
	UK Ministries	6,697	1,149	(144)	(87)	7,615
	UK House of Refuge	19,652				19,652
	ODFC Donation Fund	38,125		0		38,125
	Arab Workers	33,838			0	33,838
	Total Designated Funds	133,087	1,869	(52,454)	36,948	119,450
	General funds					
	General Fund	1,863,739	571,793	(784,733)	161,604	1,812,403
	Total General Funds	1,863,739	571,793	(784,733)	161,604	1,812,403
	Overall Total Funds	2,741,017	2,319,800	(2,294,490)	0	2,766,327
	Prior Year					
		Balance	Income	Expenditure	Transfers	Balance
		1.1.2019				31.12.2019
		£	£	£	£	£
	Total Restricted Funds	657,942	1,587,807	(1,343,472)	(158,086)	744,191
	Total Designated Funds	112,816	2,329	(73,825)	91,767	133,087
	Total General Funds	1,729,556	802,033	(734,169)	66,319	1,863,739
	Overall Total Funds	2,500,314	2,392,169	(2,151,466)	0	2,741,017

Restricted Funds

The charity maintains a number of restricted funds which are all income funds and are classified as follows:

i) **Projects**

These are charitable activities of the mission over and above the responsibilities of individual workers. Donations are received for these purposes and held in these funds. Most of the funds (including all the larger funds) are paid out in full each month to the managers of those funds and accounted for elsewhere.

NOTES TO THE ACCOUNTS (continued)
for the year ended - 31st December 2020



ii) **Support**

These funds are used for the accommodation and general living expenses of workers both in the UK and abroad. Included within these funds are amounts to enable the workers to establish themselves in their place of ministry and to cover the costs of performing their ministry.

Designated Funds

The Designated funds are amounts set aside from general funds to support specific UK ministry projects, and to fund medical expenses overseas.

16 **Transactions with Trustees**

During the year the charity paid the following amounts of remuneration to trustees and directors of the company. Such remuneration is permitted under the Memorandum and Articles of Association which allows for not more than one third of the trustees to be remunerated. The salary and pension contributions were paid by virtue of their duties as employees (at different periods) of the charitable company and not in respect of their duties as trustees. Expenses incurred on behalf of the Board of Trustees are disclosed in note 6. There were no other transactions with the trustees which require separate disclosure within the financial statements.

		2020	2019
		£	£
Mr.M Billage (to 31st January 2020)	Salary, inc Emp NI	5,464	54,952
	Pension Contribution	509	4,962
Mr P Elam (from 7th March, 2020)	Salary, inc Emp NI	43,374	0
	Pension Contribution	3,910	0
Total		53,257	59,914

17 **Commitments**

During 2020, the Charity paid £1777 under operating leases of equipment.

As at 31 December 2020, the Charity was committed to future non-cancellable operating leases payments as follows:

	£
Payable within 1 year	1,717
Payable in 2 to 5 years	3,359
Payable later	420
	5,496

18 **Control**

Control of the charity is vested in the board of Directors.

19 **Exceptional Item**

The charity moved to a new freehold headquarters office during the year, and the cost of renovations has been treated as an exceptional expense in the Statement of Financial Activities.

20 **Other Income**

Other income consists of cash received from HM Government's Job Retention Scheme, reimbursing the cost of continuing to pay employees who were prevented from working by the Covid-19 pandemic. The benefit has been allocated to the same fund from which each employee was paid.