



# Arab World Ministries

Trustee Report and Annual Accounts 2024

REPORT OF THE DIRECTORS AND GENERAL INFORMATION

Contents

PAGE

Report of the Trustees	4-10
Report of the Independent Auditor	11-13
Statement of Financial Activities	14
Balance Sheet	15
Statement of Cashflows	16
Notes to the Account	17-23

## Directors/Trustees

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

## Secretary and Registered Office

S Leader .....(resigned 27<sup>th</sup> 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 1<sup>st</sup> 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 30<sup>th</sup> 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 1<sup>st</sup> 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**

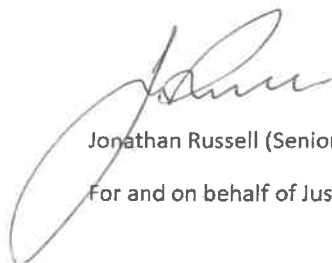
As explained more fully in the trustees' responsibilities statement (set out on page 8), the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and 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	2024	2024	2023	2023	2023
		Unrestricted Funds £	Restricted Funds £	Total £	Unrestricted Funds £	Restricted Funds £	Total £
	<b>Income and endowments from:</b>						
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
	<b>Total</b>	<b>257,723</b>	<b>1,037,228</b>	<b>1,294,951</b>	<b>550,905</b>	<b>1,987,607</b>	<b>2,538,512</b>
	<b>Expenditure on:</b>						
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
	<b>Total</b>	<b>474,539</b>	<b>999,300</b>	<b>1,473,839</b>	<b>867,304</b>	<b>1,695,990</b>	<b>2,563,294</b>
7	<b>Net income/(expenditure)</b>	<b>(216,816)</b>	<b>37,928</b>	<b>(178,888)</b>	<b>(316,399)</b>	<b>291,617</b>	<b>(24,782)</b>
	<b>Transfers between funds</b>	<b>100,667</b>	<b>(100,667)</b>	<b>0</b>	<b>162,007</b>	<b>(162,007)</b>	<b>0</b>
	<b>Other recognised gains / (losses):</b>						
	Gain / (loss) on investment assets	30,774	0	30,774	110,678	0	110,678
	<b>Net movement in funds</b>	<b>(85,375)</b>	<b>(62,739)</b>	<b>(148,114)</b>	<b>(43,714)</b>	<b>129,610</b>	<b>85,896</b>
	Exceptional costs	0	0	0	0	0	0
	<b>Net income/(expenditure)</b>	<b>(85,375)</b>	<b>(62,739)</b>	<b>(148,114)</b>	<b>(43,714)</b>	<b>129,610</b>	<b>85,896</b>
	<b>TOTAL FUNDS brought forward</b>	<b>1,404,115</b>	<b>1,165,818</b>	<b>2,569,933</b>	<b>1,447,829</b>	<b>1,036,208</b>	<b>2,484,037</b>
	<b>TOTAL FUNDS carried forward at 30 June 2024</b>	<b>1,318,740</b>	<b>1,103,079</b>	<b>2,421,819</b>	<b>1,404,115</b>	<b>1,165,818</b>	<b>2,569,933</b>
	<b>FUNDS transferred on merger on 1 July 2024</b>	<b>(1,318,740)</b>	<b>(1,103,079)</b>	<b>(2,421,819)</b>			
		<b>0</b>	<b>0</b>	<b>0</b>			

Registered in England and Wales – No. 3275009



**BALANCE SHEET**

for the year ended - 31st December 2024

	2024	2024	2023
	£	£	£
9 <b>Fixed Assets</b>		0	453,017
10 <b>Investments</b>		0	1,367,045
		0	1,820,062
<b>Current assets</b>			
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 <b>Creditors: Amounts falling due within one year</b>	0		(61,073)
<b>Net Current Assets</b>		0	749,871
<b>Total Assets less Current Liabilities</b>		0	2,569,933
14 <b>Creditors: Amounts falling due after one year</b>		0	0
15 <b>Net Assets</b>		0	2,569,933
<b>Unrestricted Funds</b>			
Unrestricted Funds		0	1,194,986
16 Designated Funds		0	209,129
		0	1,404,115
16 <b>Restricted Funds</b>		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

*Julie Hickson*

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	
	£	£	£	£	£	£
<b>Cash flows from operating activities</b>						
Net cash provided by (used in) operating activities	(61,414)	(74,104)	(135,518)	(281,309)	136,853	(144,456)
<b>Cash flows from investing activities</b>						
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)
Net cash provided by (used in) operating activities	171,916	(150,000)	21,916	11,390	34,418	45,808
<b>Cash flows from financing activities</b>						
Repayments of borrowing			0			0
Cashflows from new borrowing			0			0
Receipt of endowment			0			0
Net cash provided by (used in) financing activities	0	0	0	0	0	0
Change in cash and cash equivalents in the year	110,502	(224,104)	(113,602)	(269,919)	171,271	(98,648)
Cash and cash equivalents at the beginning of the year	(102,305)	772,153	669,848	167,614	600,882	768,496
Cash and cash equivalents at the end of the year	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
Net cash provided by (used in) operating activities	(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
Total cash and cash equivalents	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 £
<b>2 Donations and Legacies</b>				
Gifts & Donations	177,794	1,037,228	1,215,022	2,341,300
Legacies	46,528	0	46,528	141,651
	<b>224,322</b>	<b>1,037,228</b>	<b>1,261,550</b>	<b>2,482,951</b>

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 ).

<b>3 Investment Income</b>				
Interest Received	24,584	0	24,584	46,006
	<b>24,584</b>	<b>0</b>	<b>24,584</b>	<b>46,006</b>

<b>4 Cost of Raising Funds</b>				
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
	<b>46,365</b>	<b>0</b>	<b>46,365</b>	<b>105,307</b>

<b>5 Charitable Activities</b>				
<b>Ministry Costs</b>				
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
<b>Office &amp; Administrative expenses</b>				
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
	<b>416,962</b>	<b>999,300</b>	<b>1,416,262</b>	<b>2,446,285</b>

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

	Unrestricted Funds £	Restricted Funds £	Total £	2023 £
<b>6 Governance Costs</b>				
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.

<b>7 Net Income Before Transfers</b>	<b>2024</b>	<b>2023</b>
The net incoming resources before transfers are after charging:	<b>£</b>	<b>£</b>
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>
<b>8 Staff Costs (including directors)</b>	<b>2024</b>	<b>2023</b>
	<b>£</b>	<b>£</b>
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 £
<b>Cost/Valuation</b>				
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
<b>Accumulated depreciation</b>				
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
<b>Net book value</b>				
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 Funds £	Restricted Funds £	2024 £	2023 £
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	<b>Stock</b>	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	0	
12	<b>Other Debtors</b>		
	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	0	
13	<b>Creditors: Amounts falling due within one year</b>		
	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	0	

14	<b>Analysis of Net Assets Between Funds</b>	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	0	0	0	2,569,933

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

15	Analysis of Funds	Balance 1.1.2024 £	Income £	Expenditure £	Transfers / Adjustment £	Balance 31.12.2024 £
	<b>Restricted Funds</b>					
	<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
		<b>328,280</b>	<b>211,296</b>	<b>(305,141)</b>	<b>(5,602)</b>	<b>228,833</b>
	<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
		<b>837,538</b>	<b>825,932</b>	<b>(694,159)</b>	<b>(95,065)</b>	<b>874,246</b>
	<b>Total Restricted Funds as at 30th June 2024</b>	<b>1,165,818</b>	<b>1,037,228</b>	<b>(999,300)</b>	<b>(100,667)</b>	<b>1,103,079</b>
	Transferred on merger					(1,103,079)
	<b>Total as at 31st December 2024</b>					<b>0</b>
	<b>Designated Funds</b>					
	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
	<b>Total Designated Funds as at 30th June 2024</b>	<b>209,129</b>	<b>1,981</b>	<b>(71,881)</b>	<b>8,669</b>	<b>147,898</b>
	Transferred on merger					(147,898)
	<b>Total as at 31st December 2024</b>					<b>0</b>
	<b>General funds</b>					
	General Fund	1,194,986	286,516	(402,658)	91,998	1,170,842
	<b>Total General Funds as at 30th June 2024</b>	<b>1,194,986</b>	<b>286,516</b>	<b>(402,658)</b>	<b>91,998</b>	<b>1,170,842</b>
	Transferred on merger					(1,170,842)
	<b>Total as at 31st December 2024</b>					<b>0</b>
	<b>Overall Total Funds as at 30th June 2024</b>	<b>2,569,933</b>	<b>1,325,725</b>	<b>(1,473,839)</b>	<b>0</b>	<b>2,421,819</b>
	Transferred on merger					(2,421,819)
	<b>Total as at 31st December 2024</b>					<b>0</b>
	<b>Prior Year</b>	<b>Balance 1.1.2023 £</b>	<b>Income £</b>	<b>Expenditure £</b>	<b>Transfers £</b>	<b>Balance 31.12.2023 £</b>
	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
	<b>Overall Total Funds</b>	<b>2,484,037</b>	<b>2,649,190</b>	<b>(2,563,294)</b>	<b>0</b>	<b>2,569,933</b>

**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.