



# MOSAIC Middle East

## Annual Report 2022

Foundation for Relief and Reconciliation in the Middle East  
Registered Charity Number 1133576, Company Registration 6598173

opai



## OFFICERS & PROFESSIONAL ADVISORS

**REGISTERED CHARITY NUMBER 1133576**  
**COMPANY REGISTRATION 6598173**

### Registered Office

Town Hall Chambers  
 Heath Road  
 Petersfield  
 Hampshire  
 GU31 4EA

### Trustee Directors (The Trustees)

R Shotliff, Chairman  
 Pastor D Harland  
 C Segar  
 G Dare  
 K Heenan  
 R Belshaw  
 F Kelling (appointed 26 September 2022)  
 S.Rye (appointed 19 January 2023)

### Patrons

Lord Hylton  
 HE Archbishop Angaelos  
 Bishop Rowan Williams  
 Bishop Dr Guli Francis-Dehqani

### Senior Officers

M Simpson, CEO (January to October 2022)  
 H Jackson, Executive Director (from October 2022)  
 A Marriott, Finance and Operations Manager  
 F Bunn, Advocacy and Projects Executive

### Bankers

Barclays Bank plc

### Auditors

UHY Ross Brooke  
 Chartered Accountants  
 Suite 1  
 Windrush Court  
 Abingdon Business Park  
 Oxfordshire  
 OX14 1SY



**Conflict has been especially harsh on women**  
 Read more on page 8 in our Vision and Values 2023

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# Executive Summary and Mission 2022

Mosaic Middle East Chairman, Rob Shotliff

**It is my pleasure to introduce the 2022 Annual Report. Our priority is to say thank you. We're blessed by the loyalty and generosity of our relatively small supporter base. Throughout the year churches, trusts and individuals have helped us deliver projects that nurture hope in the lives of the most vulnerable in Iraq and Jordan.**

Delivering hope requires persistence. Our longstanding relationship with St George's in Baghdad has been strengthened, bringing benefit to the church, its pioneering medical centre for the poor and family relief. Other funding partners have had to withdraw, our endeavour is to help St George's persist.

The last report mentioned a new focus on the needs of women from minority communities. Following our co-sponsoring of last year's conference, 'Minority Women after ISIS' with the UN, we established the Women's Empowerment Programme. This combines needs analysis, education, training, and seed capital to help women start up their business. Working in conjunction with senior figures in local government and proven delivery partners helps ensure value for money, impact assessment and a robust audit trail.

In Jordan and in partnership with DSPR we opened a second Olive Tree House. This concept has the flexibility to identify and serve the different needs of different Iraqi refugee communities. The original idea was developed by our former CEO, Mike Simpson who retired during the year. Helen Jackson, our new Executive Director, is now taking Mosaic Middle East to the next level.

Lastly, my personal thanks to our Board who give so much, including two new Directors (right hand side) Fiona Kelling, based in Jordan and Scott Rye in the United States.

God bless

Rob Shotliff  
Chairman of the Board of Trustees





# Branches of Hope



## ■ Mosaic Middle East Review 2022

### ■ Executive Director, Helen Jackson

For Mosaic Middle East, 2022 was a year of change and yet we continued to fulfil our mission of bringing hope, help and healing in Jordan and Iraq. Joining the organisation as Executive Director in October, I have since had the privilege of visiting many of our projects and partners and seeing first-hand the impact of our work.

In Jordan, we continue to focus on implementing support for refugees, predominantly Iraqi Christians, through church partners. At the Nazarene Church, funding from Mosaic Middle East provided essential relief, such as a food packages, as well as classes in English, music, sports and nutrition enabling refugees to obtain skills and qualifications which give them hope for the future. The church centre houses a kindergarten providing early years education for young refugees who would otherwise have no access to pre-primary care. Through our partner the Full Gospel Church, Mosaic Middle East supported refugees in Madaba by funding food coupons; we

also provided scholarships which enabled 15 of the most vulnerable children to attend school. In 2022, our partnership with St Paul's, Ashrafieh developed: in response to the growing needs of the local refugee community, Mosaic Middle East funded refurbishments enabling the church to increase the capacity of its programme of refugee support.

This year also saw the opening of Mosaic Middle East's Olive Tree House, a designated centre providing a safe space for refugees to gather as well as receive trauma counselling, educational classes for children and adults, music lessons, and vocational training. Formally opened in September by Mosaic Middle East's outgoing CEO, Mike Simpson, and in partnership with local NGO DSPR, a pilot programme of activities at the Olive Tree House was implemented by the end of the year. The holistic approach seen at this centre will form a key model for how we develop our refugee support programming over the coming years.



Mosaic Middle East continues its longstanding partnership with St George's Church, Baghdad where funding provided by donations and grants, including Release International, enables us to support their vital ministry. Under the leadership of Rev'd Canon Faez Jirjees, St George's serves the needs of the most vulnerable and marginalized in its community. Mosaic Middle East funding goes towards a family relief programme as well as financing the health clinic which is built on the church premises and provides vital medical care to those in need regardless of their ability to pay. In addition, support from Mosaic Middle East contributes towards the reconciliation work undertaken by Rev'd Jirjees who facilitates dialogue between religious and ethnic leaders to reduce sectarian tension and the risk of conflict.



'Thank God, we are back to work again', Frandi, the new bakery owner, northern Iraq

In Northern Iraq, we have continued to fund Nineveh SEED projects with the purpose of restoring hope to displaced communities whose homes and livelihoods were devastated by ISIS. These projects – whilst diverse in design remain unified in purpose: to realise our vision of restoring marginalized communities through economic empowerment. With funding received from The Jerusalem Trust, we were able to implement three such projects over the year. In Teleskof, which was all but destroyed through occupation by ISIS, we funded the refitting of a bakery.

Overseen by our local partner NGO, Friends of Youth Forum, the project provided stable employment for six men who are now able to support their families. Meanwhile, in Qaraqosh – another town devastated by conflict, the creation of a youth café in collaboration with local NGO the Sustainable Peace Foundation has brought hope to young people who saw no future for themselves in their hometown. The final Nineveh SEED project of 2022 was a Women's Economic Empowerment project which was also implemented through our partners at Friends of Youth Forum. These projects, which will continue to form a vital part of our programming in the future, contribute to stability in the region by empowering individuals and communities to rebuild their lives rather than face ongoing displacement and uncertainty.



## Bishop Dr Guli Francis-Dehqani

Bishop Dr Guli Francis-Dehqani became one of our Patrons in July 2022. Guli has direct experience of the suffering inflicted upon Christians in the region and of what it is like to become a refugee. Upon her appointment she said,

"Coming from Iran as I do, the whole region of the Middle East is very close to my heart, in particular, the situation of Christians and other minority groups. So it's a very great honour and pleasure to be invited to become a Patron of Mosaic which is committed to the ongoing support of marginalised communities and works in practical ways to rebuild lives and restore hope."



## Helen Jackson

Initially training as a teacher, Helen taught in London and later Hampshire, including as an Early Years Head. Her heart has always been for reaching the vulnerable

and marginalised, leading her to voluntary roles in the aid sector with a particular focus on education in fragile contexts and peacebuilding programming. Having completed a Masters in International Development, specialising in humanitarianism, conflict and reconciliation, at the University of Bath, Helen brings a passion for empowering local communities and advocating for the voices of those who are too often unheard.



# Empowering Women in Northern Iraq in 2022

## NINEVEH SEED

One of Mosaic Middle East's key modes of operation is to listen, and respond. In late 2021 we helped host a conference for minority women in northern Iraq. More on this below. The young participants highlighted the lack of livelihood opportunities for them to independently run their own business in their towns and villages.

We heard them. And now we have been able to act - responding with an Economic Empowerment Project providing training and grants for women towards their business ventures.



## KEY FACTS AT A GLANCE

- 10 young women obtained knowledge and skills to develop and start their own businesses
- All participants given the opportunity to receive a grant with which to start-up their chosen business
- New small businesses in the region bringing economic development
- Communities who have already suffered internal displacement enabled to thrive, rather than face further migration
- Cost \$21,000

## THE BACKGROUND

Mosaic Middle East in partnership with the Kurdistan Regional Government (KRG) and UN Women held a conference titled: Minority Women after ISIL: Challenges and Opportunities. The conference was held on 5 and 6 December 2021. The conference aimed to listen to young minority women to understand their situation in terms of livelihood and psychosocial needs and respond accordingly.

We carefully identify, scope and execute sustainable projects that help people regain their livelihoods. Through Nineveh SEED we create jobs, provide community benefit and ultimately, encourage displaced people to return. 'SEED' stands for Sustainable Enterprise, Economic Development.





# VISION AND VALUES 2023



Olive Tree Centres, Jordan. Another baby at the opening - this one has a traditional Iraqi Christian costume

Looking ahead to 2023, Mosaic Middle East will continue to focus on its core mission to bring hope, help and healing. Our vision is of a Middle East where Christians and other minorities enjoy fulfilled lives. To us, this means that people are empowered to be agents of change in order to live with dignity and freedom from poverty. We will continue to provide humanitarian support and work to bring about sustainable, transformative change where there is injustice and inequality.

Mosaic Middle East recognises that sustainable outcomes cannot be achieved by working alone and seeks to develop strategic relationships to enhance our reach, influence and capability at all levels. In 2023, we will continue to unite with others to drive action for change in ways which are locally owned, determined, and delivered. By establishing ongoing engagement with stakeholders, we will seek to be responsive to changing circumstances.

All our projects and programmes prioritise opportunities for empowerment of local actors. Mosaic Middle East is committed to celebrating and promoting the diverse voices and agency of the people and communities in which it works. Looking ahead, we will continue to challenge dominant narratives of exclusion by paying particular attention to and promoting the voices and agency of vulnerable minorities. Our commitment to empowerment reflects our understanding of the humanitarian principle to 'do no harm'. In all our activities we strive to shift the traditional balance of

power and challenge systemic and structural causes of poverty and conflict.

The context in which we work is shaped by both historic conflict and ongoing instability in the Middle East. Our work seeks to promote peace and reconciliation by acknowledging its importance as a cross-cutting issue in all our programmes and project design. This means that we are proactive in incorporating activities which bridge barriers – political, religious, ethnic, socio-economic – to contribute to sustainable peace in the region.

Mosaic Middle East is committed to working across all levels – locally, nationally, regionally and globally – in order to deliver change. This requires investment in meaningful partnerships at multiple levels, forging long-term relationships which will deepen the impact of our programmes and influence. We:

- strengthen the individual and collective capabilities and resilience of beneficiaries as stakeholders
- build long-term relationships with our implementing partners
- work with national government departments in the Middle East and the UK to engage with donors as stakeholders
- work with NGOs and INGOs who share our vision



# Conflict has been especially harsh on women



## Together we can:



Mosaic's Olive Tree Centres provide refugee women with the opportunity to learn new skills; build a support network; and generate income to support other vulnerable women and families.

- Provide food vouchers to refugees and the most vulnerable to feed them and their families.
- Empower Women. With skills training, therapeutic trauma healing classes and develop female support networks these women can be empowered once again.
- Create income. Fresh opportunities to make a living through training and support.
- Advocate for women of all minority faiths and backgrounds, by lobbying at local, national and international level to create change.

*Page 7 continues/..*

Our aim is to develop initiatives owned and led by people in their own context with definitions of success established and set by them at the programme outset. We are aware that resilience building interventions achieve stronger and more sustainable outcomes when local civil society participate or lead. In fragile contexts we face particular challenges: local civil society and government are often treated with suspicion, largely due to challenges of impartiality, power devolution, remote management and security. We ensure:

- projects are devised by and alongside affected communities
- programme outcomes are determined by local priorities
- cross-cutting concerns like gender, protection, and conflict sensitivity are embedded in context analysis in order to make visible pre-existing vulnerabilities

The role of advocacy is cross-cutting in global development, and critical to NGOs in shaping programs and creating sustainable change. Impact is limited without the right policy environment and cannot be achieved without a ground-swell of support for reform. As such, advocacy remains a critical part

of our approach in delivering transformation that is both resilient and sustainable. We:

- understand the place of grassroots advocacy and seek to strengthen the voice of local civil society organisations
- focus on constructive engagement in areas directly linked with our projects and programmes

Our work connects and contributes to the Sustainable Development Goals - the current global framework to end poverty, inequality, and injustice. In 2023, Mosaic Middle East will shift to a programmatic approach in order to deliver sustainable, measurable impact. As we look to expand existing projects of refugee support and economic empowerment, we will focus on cross-cutting issues such as gender, youth, education, and protection which are vital components in understanding the multiple vulnerabilities faced by the communities in which we work. This vision shapes our priorities for 2023 and will frame how our supporters can continue to partner with us in delivering sustainable transformation.

Helen Jackson  
Executive Director



Mosaic  
Middle East





## ■ Thank you for your support in 2022

Rachel Belshaw, Treasurer and Trustee, Mosaic Middle East

2022 was another challenging year for all of us and I continue to be so grateful to all our supporters for their ongoing support through this time with so many pressures on all our finances. There was a drop in our overall income compared to 2021 but although we ended up with a small deficit for the year this was mainly because restricted funds for the new Olive Tree House were spent in 2022 that were donated in 2021.

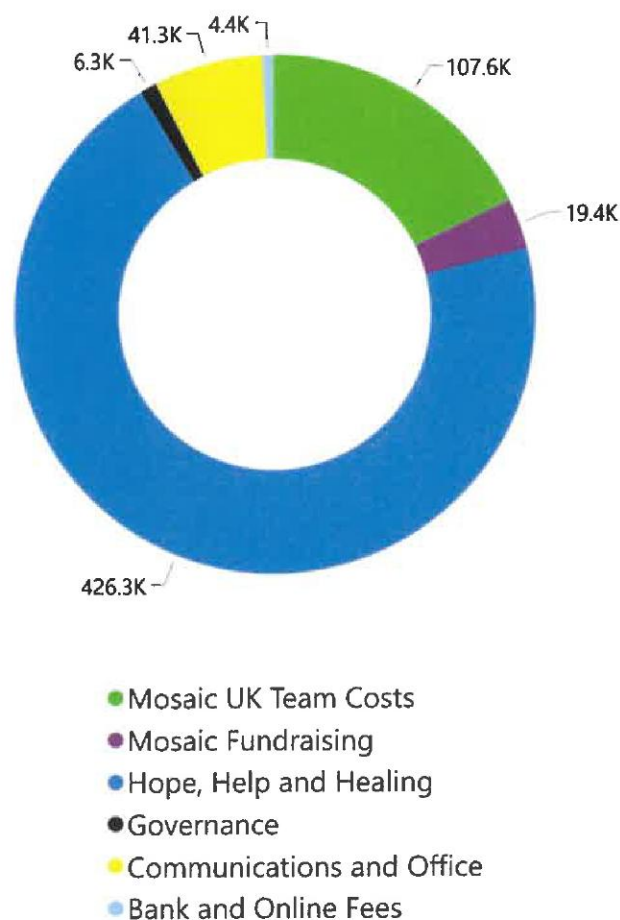
It is encouraging to note that regular giving remained fairly stable during 2022 showing a small decrease of 3%. Regular giving is always really helpful as it enables us to plan more effectively for future projects.

Thank you again to all our supporters for all their generous gifts towards the new Olive Tree Centre which was opened during 2022. Other donations and grants received during 2022 enabled existing support to St George's and church partnerships in Jordan to continue without interruption and three new projects were set up.

The future remains uncertain for many and there will continue to be significant challenges in the coming year, but by God's grace Mosaic Middle East will be there to support as many people as we possibly can with the resources we are given.

It continues to be my privilege to act as treasurer of this amazing charity which can respond so quickly and efficiently with love and practical support to those who have suffered so much.

■ Mosaic Middle East Expenditure 2022







## TRUSTEES

The Trustees (who are also Directors of the Charity for the purposes of the Companies Act) present their Annual Report together with the audited financial statements of The Foundation for Relief and Reconciliation in the Middle East (the company) for the year ended 31st December 2022. The Trustees confirm that the Annual Report and the financial statements of the company comply with the current statutory requirements, the requirements of the company's governing document and the provisions of the Statement of Recommended Practice (SORP), applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1st January 2019).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required. The Directors, however, in demonstrating commitment to a high standard of governance, resolved to carry out a full audit and comply with the strategic report requirements for medium companies under the Regulations.

### GOVERNING DOCUMENT

The Charity constitutes a private Company limited by guarantee incorporated in England and Wales on 20th May 2008. It is governed by its Memorandum and Articles of Association, as amended, dated 21st June 2021.

### RECRUITMENT & APPOINTMENT OF NEW TRUSTEE DIRECTORS

New Trustees are selected for their relevant interest, expertise and experience and are elected by the existing Trustees.

### INDUCTION & TRAINING OF NEW TRUSTEES

All Trustees are provided with copies of previous minutes and with regular newsletters and email updates; copies of the governing documents, policies and accounts as well as Charity Commission Guidance for Trustees.

### GOVERNANCE

The Trustees have overall responsibility for the activities of the Charity. They delegate the day to day administration of the activities of the Charity to Mike Simpson, CEO who is supported by a small team of employees.

### RISK MANAGEMENT

The Trustees have a duty to identify and review the risks to which the Charity is exposed, and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error. These are set out in the Charity's Risk Management Plan.



## FINANCIAL REVIEW

A further challenging year resulted in total income falling 26% to £567,965 from £767,187 in 2021. One-off donations had the largest fall and were down 37%. Regular giving was down 3% and grant income by 4%. Income from churches increased by 30%.

Due to a change in the relationship with the American Foundation for Relief and Reconciliation in the Middle East (American FRRME) no income was received from American FRRME in 2022 unlike in 2021 and earlier years and therefore comparing like for like categories shows a slightly more modest overall decrease in income of 17%.

The reduction in income has led to a deficit for the year of £35,255 compared to a surplus in 2021 of £73,695. This was partly because restricted funds were spent in 2022 that were donated in 2021. Unrestricted reserves remain above the levels set by the reserves policy.

The Trustees have set a balanced budget for 2023 with a continued focus on increasing regular giving, church income and grants as well as keeping costs as low as possible. Ongoing stability in the charity's finances and the ability to deliver new projects is a key focus and is only achieved by the generous support of private individuals (both regular giving and one-off donations), churches and partner organisations and on grants from trusts and grant bodies. Where applicable, income tax is reclaimed through the Gift Aid scheme.





## RESERVES POLICY

The reserves policy is designed to retain sufficient reserves to allow for fluctuations in voluntary income, while fulfilling financial obligations to beneficiaries and staff. The level of unrestricted free reserves needed for this has been set at 3 months of normal operating costs of the charity. This is reviewed on an annual basis by the Trustees.

The Unrestricted General Fund Reserve of £229,480 as at 31st December 2022 achieves that target level which, along with planned future budget surpluses, is considered an indicator that the charity is a going concern. Total Funds of £287,507 also include Designated Funds £10,000 and Restricted Funds £48,027.

## PUBLIC BENEFIT

The Trustees confirm that they have complied with the duty to have due regard to the Charity Commission's general guidance on public benefit. The Trustees believe that public benefit is provided by the charity's activities detailed in the Annual Report.

## INVESTMENT POLICY & OBJECTIVES

The charity funds available for investment support the charity reserves policy, so need to be available for access within a 3 month period. The investment strategy is to use diverse secure bank deposits with immediate access, or notice periods up to 95 days, which offer a competitive interest rate return to alleviate the effect of inflation.

## STATEMENT OF TRUSTEES RESPONSIBILITIES

The Trustees (who are also the Directors of FRRME for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- Select suitable accounting policies and then apply them consistently.
- Observe the methods and principles in the Charity SORP.
- Make judgements and accounting estimates that are reasonable and prudent.
- Prepare the financial statements on the going concern basis, unless it is inappropriate to presume that the Charitable Company will continue in business.

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

## DISCLOSURE OF INFORMATION TO AUDITORS

So far as the Trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each Trustee has taken all the steps that they ought to have taken as a Trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

## AUDITORS

The Auditors, UHY Ross Brooke, were appointed by the Trustees on 24th February 2020.

## ON BEHALF OF THE BOARD:



**Robert Shotliff**  
Chairman of Trustees

Date: 23<sup>rd</sup> May 2023





# INDEPENDENT AUDITOR'S REPORT TO THE TRUSTEES OF MOSAIC MIDDLE EAST

## Opinion

We have audited the financial statements of Foundation for Relief and Reconciliation in the Middle East (the 'charitable company') for the year ended 31 December 2022 which comprise Statement of Financial Activities, Balance Sheet and Cash Flow Statement and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 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 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, 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' annual 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.

Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

## 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 Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.

## Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement set out on page 11, 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 145 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

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 specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

We have considered:

- the nature of the charity and sector, control environment and operating performance;
- the charity's own assessment, including assessments made by key management, of the risks that irregularities may occur either as a result of fraud or error;
- any matters we identified having reviewed the charity's policies and procedures relating to:
  - \* identifying, evaluating and complying with laws and regulations and whether they were aware of any instances of non-compliance;
  - \* detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected or alleged fraud; and
  - \* the internal controls established to mitigate risks of fraud or non-compliance with laws and regulations;
- the matters discussed amongst the audit engagement team.

As a result of these procedures, we considered the opportunities and incentives that may exist within the organisation for fraud and identified the greatest potential for fraud in the areas in which management is required to exercise significant judgement, such as the disclosure of adjusting items. In common with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override.


We also obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on provisions of those laws and regulations that had a direct effect on the determination of material amounts and disclosures in the financial statements. The key laws and regulations we considered in this context were the Companies Act and tax legislation.

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](http://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 trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

  
UHY Ross Brooke  
Statutory Auditor  
Suite 1  
Windrush Court  
Abingdon Business Park  
Oxfordshire  
OX14 1SY  
Date: 24/5/23

UHY Ross Brooke is eligible to act as auditors in terms of section 1212 of the Companies Act 2006.



**STATEMENT OF FINANCIAL ACTIVITIES**  
**(INCORPORATING INCOME AND EXPENDITURE ACCOUNT)**

		<b>Unrestricted Funds</b>	<b>Restricted Funds</b>	<b>31.12.22 Total Funds</b>	<b>31.12.21 Total Funds</b>
	<b>Notes</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>£</b>
<b>INCOME FROM :</b>					
Donations and legacies	2	423,956	144,009	567,965	767,187
Other trading activities	3	-	-	-	-
Investments	4	2,012	-	2,012	1,099
<b>Total Income</b>		<b>425,968</b>	<b>144,009</b>	<b>569,977</b>	<b>768,286</b>
<b>EXPENDITURE ON :</b>					
Raising Funds	3	19,402	-	19,402	10,579
Charitable Activities	5	177,018	408,812	585,830	684,012
<b>Total Expenditure</b>		<b>196,420</b>	<b>408,812</b>	<b>605,232</b>	<b>694,591</b>
<b>NET INCOME / (EXPENDITURE) BEFORE TRANSFERS</b>		<b>229,548</b>	<b>(264,803)</b>	<b>(35,255)</b>	<b>73,695</b>
Transfers Between Funds	13	(240,760)	240,760	-	-
<b>Net Movement in Funds</b>		<b>(11,212)</b>	<b>(24,043)</b>	<b>(35,255)</b>	<b>73,695</b>
<b>RECONCILIATION OF FUNDS</b>					
<b>Total Funds at 1st January 2022</b>		<b>250,692</b>	<b>72,070</b>	<b>322,762</b>	<b>249,067</b>
<b>TOTAL FUNDS AT 31st DECEMBER 2022</b>	<b>13</b>	<b>239,480</b>	<b>48,027</b>	<b>287,507</b>	<b>322,762</b>

All activities are classified as continuing operations.

The notes on pages 17-25 form part of these financial statements.



**BALANCE SHEET**  
**AS AT 31<sup>ST</sup> DECEMBER 2022**

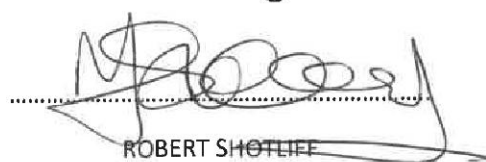
	Notes	Unrestricted Funds £	Restricted Funds £	31.12.22 Total Funds £	31.12.21 Total Funds £
<b>FIXED ASSETS</b>					
Tangible Assets		-	-	-	-
<b>CURRENT ASSETS</b>					
Debtors	10	12,418	-	12,418	16,429
Cash at Bank and in Hand		245,294	48,027	293,321	321,169
		257,712	48,027	305,739	337,598
<b>CREDITORS</b>					
Amounts Falling Due Within One Year	11	(18,232)	-	(18,232)	(14,836)
<b>NET CURRENT ASSETS</b>		<b>239,480</b>	<b>48,027</b>	<b>287,507</b>	<b>322,762</b>
<b>NET ASSETS</b>		<b>239,480</b>	<b>48,027</b>	<b>287,507</b>	<b>322,762</b>
<b>CHARITY FUNDS</b>					
	13				
Unrestricted Funds				229,480	231,770
Designated Funds				10,000	18,922
Restricted Funds				48,027	70,070
<b>TOTAL FUNDS</b>				<b>287,507</b>	<b>322,762</b>

The company's financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions section 477 of the Companies Act 2006 ('the Act') and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act. However, the Trustees have requested an audit under the Charities Act 2011.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

The financial accounts were approved by the Trustees on 23<sup>rd</sup> May 2023 and signed on their behalf by:

  
 ROBERT SHOTLIFF  
 CHAIRMAN OF TRUSTEES

The notes on pages 17-25 form part of the financial statements.



**CASH FLOW STATEMENT**  
**FOR THE YEAR ENDED 31ST DECEMBER 2022**

	Notes	2022 £	2021 £
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Net cash used in operating activities	17	(27,848)	76,110
<b>CHANGE IN CASH AND CASH EQUIVALENTS IN THE YEAR</b>			
Cash and cash equivalents at 1st January 2022		321,169	245,059
<b>CASH AND CASH EQUIVALENTS AT 31ST DECEMBER 2022</b>			
	18	293,321	321,169
<b>ANALYSIS OF CHANGES IN NET DEBT</b>			
	At 01.01.22	Cash flows	At 31.12.22
	£	£	£
Cash at Bank and in hand	321,169	(27,848)	293,321

The notes on pages 17-25 form part of the financial statements.



## **1. ACCOUNTING POLICIES**

### **1.1 Basis of preparation of financial statements**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (the 'SORP 2019'), FRS 102:the Financial Reporting Standard applicable in the UK and Republic of Ireland ('FRS 102') and the Companies Act 2006.

Foundation for Relief and Reconciliation in the Middle East meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

Many of the original transactions in the Middle East have been conducted in US \$ dollars or local currencies. The financial statements are presented in £ sterling as the common currency and rounded to the nearest pound for presentation purposes.

The accounts have been prepared on a going concern basis.

### **1.2 Company status**

The company is a private company limited by guarantee incorporated in the UK on 20th May 2008. The members of the company are the Trustees named on page 2. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

The registered address of the company is Town Hall Chambers, Heath Road, Petersfield, Hampshire GU31 4EA.

### **1.3 Fund accounting**

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restriction imposed by donors or which have been raised by the company for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each Restricted Fund is set out in the notes to the Financial Statements.

### **1.4 Income**

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Donated service of facilities are recognised when the company has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the company of the item is probable and that economic benefit can be measured reliably.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the company which is the amount the company would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Investment income is credited on an accruals basis, and is inclusive of the income tax recoverable, where applicable.





## **1. ACCOUNTING POLICIES (CONTINUED)**

### **1.5 Expenditure**

Expenditure is recognised once there is a legal or constructive obligation to make payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs incurred directly in support of expenditure on the objects of the company and include project management carried out centrally. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

Cost of generating funds are costs incurred in attracting voluntary income, and those incurred in trading activities that raise funds.

Charitable activities and Governance costs are costs incurred on the company's operations, including support costs and costs relating to the governance of the company apportioned to charitable activities.

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

### **1.6 Tangible fixed assets and depreciation**

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are stated at cost less depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives.

The company currently has no fixed assets.

### **1.7 Interest receivable**

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

### **1.8 Operating leases**

Rentals under operating leases are charged to the Statement of financial activities incorporating income and expenditure account on a straight line basis over the term of the lease.

### **1.9 Debtors**

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount paid net of any trade discounts due.

### **1.10 Cash at Bank and in hand**

Cash at bank and in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.



## **1. ACCOUNTING POLICIES (CONTINUED)**

### **1.11 Liabilities and provisions**

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide. Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised within interest payable and similar charges.

### **1.12 Financial instruments**

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value with the exception of bank loans which are subsequently measured at amortised cost using the effective interest method.

### **1.13 Foreign currencies**

Monetary assets and liabilities denominated in foreign currencies are translated into sterling at rates of exchanging ruling at the balance sheet date.

Transactions in foreign currencies are translated into sterling at the rate ruling on the date of the transaction.

Exchange gains and losses are recognised in the Statement of financial activities.

### **1.14 Pensions**

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

### **1.15 Key Assumptions**

The company is reliant on donations from private individuals, churches and partner organisations and grants from trusts. In recognition of this risk, the Directors have commissioned a Fundraising Strategy to diversify income streams thus minimising the risk.

The recent Covid-19 pandemic has not had a negative impact on the financial standing of the charity. Indeed, the loyal supporters and donors have responded positively. The Covid-19 crisis has given the charity an opportunity to promote the needs of people in the Middle East and to generate additional income to provide emergency humanitarian relief.

Neither of these factors have a detrimental effect on the financial standing of the charity.

### **1.16 Going Concern**

The statements have been prepared on a going concern basis, which the Trustees consider is appropriate as the Covid-19 pandemic has not adversely affected the charity.

### **1.17 Staff costs**

The charity operates with a small interdependent UK team under the management of a CEO / Executive Director. Total UK staff costs are £200,405 which, after recharges to the Middle East activities, represents 18% of gross expenditure.

### **1.18 Related Party transactions**

There are no related party transactions.

### **1.19 Operating Leases**

Expenditure includes an operating lease commitment in respect of the registered company office in Petersfield.





**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**2. INCOME FROM DONATIONS AND LEGACIES**

	Unrestricted funds £	Restricted funds £	31.12.22 £	31.12.21 £
Donations (including minor grants)	420,045	73,569	493,614	604,502
Legacies	3,911	-	3,911	8,179
Major grants	-	70,440	70,440	154,506
Total donations and legacies	423,956	144,009	567,965	767,187
<i>Total 2021</i>	<i>478,077</i>	<i>289,110</i>	<i>767,187</i>	

**Memorandum**

**Major grants (over £5,000) received in 2022:**

	£
Jerusalem Trust	50,000
Release International	10,440
Highway One Trust	10,000
	70,440

**3. CHARITY TRADING AND FUNDRAISING EXPENSES**

	Unrestricted funds £	Restricted funds £	31.12.22 £	31.12.21 £
<b>Charity trading income</b>				
Sale of books	-	-	-	-
<b>Fundraising expenses</b>	19,402	-	19,402	10,579
Fundraising expenses net of trading income	19,402	-	19,402	10,579
<i>Total 2021</i>	<i>10,579</i>	<i>-</i>	<i>10,579</i>	

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**4. INVESTMENT INCOME**

	Unrestricted funds £	Restricted funds £	31.12.22 £	31.12.21 £
Investment income — bank interest	2,012	-	2,012	1,099
<i>Total 2021</i>	<i>1,099</i>	<i>-</i>	<i>1,099</i>	

**5. CHARITABLE ACTIVITIES**

	Direct Costs £	Grant Funding of Activities £	Support Costs £	31.12.22 £	31.12.21 £
Northern Iraq relief	54,678	-	-	54,678	66,259
Jordan relief	-	19,357	-	19,357	100,391
Middle East Projects:					
Nineveh SEED (Iraq)	-	51,626	-	51,626	83,061
Olive Tree Centre (Jordan)		58,957	-	58,957	26,731
Reconciliation and Advocacy	3,054	-	-	3,054	2,915
Front line delivery	-	-	115,241	115,241	103,915
St George's Church	-	28,287	-	28,287	25,286
St George's Clinic	-	80,666	-	80,666	88,065
Overseas Travel	14,408	-	-	14,408	11,865
UK Office Salary Costs	-	-	107,571	107,571	102,460
Finance Costs	-	-	4,418	4,418	6,409
Communication and office costs	-	-	41,305	41,305	61,842
Governance Costs	-	-	6,262	6,262	4,813
<b>TOTAL</b>	<b>72,140</b>	<b>238,893</b>	<b>274,797</b>	<b>585,830</b>	<b>684,012</b>
<i>Total 2021</i>	<i>208,161</i>	<i>196,412</i>	<i>279,439</i>	<i>684,012</i>	



**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**6. GOVERNANCE COSTS**

	31.12.22	31.12.21
	£	£
Governance—Auditors' remuneration	4,800	4,800
Governance expenses (Trustees expenses and cost of meetings)	1,462	13
	<u>6,262</u>	<u>4,813</u>

**7. TRUSTEES AND RELATED PARTIES REMUNERATION AND BENEFITS**

Nobody is remunerated for acting as a Trustee. Trustees are paid expenses for attending meetings directly related to their duties as Trustees. For the year ended 31 December 2022, Trustees were paid expenses of Nil (2021 Nil) for travel and subsistence.

**8. NET INCOME/(EXPENDITURE)**

	31.12.22	31.12.21
	£	£
This is stated after charging:		
Auditors' remuneration—audit	<u>4,800</u>	<u>4,800</u>

During the year, no Trustees received any remuneration (2021—£NIL).  
During the year, no Trustees received any benefits in kind (2021—£NIL).

**9. STAFF COSTS**

	31.12.22	31.12.21
	£	£
Gross Salaries	181,367	166,548
Employers' NI	11,783	11,221
Pension	7,255	6,385
	<u>200,405</u>	<u>184,154</u>

The average monthly number of employees was: 8 (2021: 7) and the average monthly number of employees during the year expressed as full time equivalents was as follows (including casual and part-time staff):

2022	2021
No.	No.
5.6	5.2

No employees had employee benefits in excess of £60,000 (2021: nil). The key management personnel of the charity comprise the Chief Executive Officer / Executive Director, Projects Executive and Finance Manager. The total employee benefits of the key management personnel of the charity were £113,742 (2021: £118,822). Staff Remuneration is approved by the Trustees.

**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.12.22</b>	<b>31.12.21</b>
	<b>£</b>	<b>£</b>
Gift Aid recoverable	10,841	13,461
Prepayments and Accrued Income	1,577	2,968
	<u>12,418</u>	<u>16,429</u>

**11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31.12.22</b>	<b>31.12.21</b>
	<b>£</b>	<b>£</b>
Trade Creditors	1,658	5,272
Other Creditors	16,574	9,564
	<u>18,232</u>	<u>14,836</u>

**12. OPERATING LEASE COMMITMENTS**

At 31 December 2022 the company had total commitments under an operating lease, which may be cancelled by giving 12 months notice, as follows:

	<b>31.12.22</b>	<b>31.12.21</b>
	<b>£</b>	<b>£</b>
<b>Amounts payable:</b>		
Not later than 1 year	6,930	3,465
Later than 1 year and not later than 5 years	10,395	-
Total	<u>17,325</u>	<u>3,465</u>

Operating lease costs recognised as an expense in the Statement of Financial Activities amount to £6,930 (2021: £6,930).



**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER 2022**

**13. FUNDS—Current Year**

	At 01.01.22	Incoming Resources	Resources Expended	Transfers Between Funds	At 31.12.22
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General Fund	231,770	425,968	(196,420)	(231,838)	229,480
Designated donor relationship management fund	11,949	-	-	(11,949)	-
Designated international development bid writer fund	6,973	-	-	3,027	10,000
	<u>250,692</u>	<u>425,968</u>	<u>(196,420)</u>	<u>(240,760)</u>	<u>239,480</u>
<b>Restricted Funds</b>					
St George's Church and Clinic	-	38,638	(108,953)	70,315	-
Northern Iraq		74,204	(106,304)	48,557	16,457
Jordan	72,070	31,167	(78,314)	6,647	31,570
Middle East Projects	-	-	(115,241)	115,241	-
	<u>72,070</u>	<u>144,009</u>	<u>(408,812)</u>	<u>240,760</u>	<u>48,027</u>
<b>TOTAL FUNDS</b>	<u>322,762</u>	<u>569,977</u>	<u>(605,232)</u>	<u>-</u>	<u>287,507</u>

Restricted Funds were used for key charitable activities at St. George's Church and Clinic in Baghdad, provide humanitarian relief for Internally Displaced People in Northern Iraq, provide humanitarian relief to refugees in Jordan and deliver sustainable, employment projects to the needy in both Northern Iraq and Jordan. Unrestricted Funds are used to cover the shortfall in Restricted Funds in these 4 key activities.

**14. FUNDS—Prior Year**

	At 01.01.21	Incoming Resources	Resources Expended	Transfers Between Funds	At 31.12.21
	£	£	£	£	£
<b>Unrestricted Funds</b>					
General Fund	208,867	479,176	(200,883)	(255,390)	231,770
Designated donor relationship management fund	12,500	-	-	(551)	11,949
Designated international development bid writer fund	15,000	-	-	(8,027)	6,973
	<u>236,367</u>	<u>479,176</u>	<u>(200,883)</u>	<u>(263,968)</u>	<u>250,692</u>
<b>Restricted Funds</b>					
St George's Church and Clinic	-	72,495	(113,351)	40,856	-
Northern Iraq	10,000	91,774	(66,259)	(35,515)	
Jordan	2,700	124,841	(100,391)	44,920	72,070
Middle East Projects	-	-	(213,707)	213,707	-
	<u>12,700</u>	<u>289,110</u>	<u>(493,708)</u>	<u>263,968</u>	<u>72,070</u>
<b>TOTAL FUNDS</b>	<u>249,067</u>	<u>768,286</u>	<u>(694,591)</u>	<u>-</u>	<u>322,762</u>

## 15. ANALYSIS OF NET ASSETS BETWEEN FUNDS— CURRENT YEAR

	General funds £	Designated funds £	Restricted funds £	2022 £
Current assets	247,712	10,000	48,027	305,739
Creditors due within one year	(18,232)	-	-	(18,232)
	<u>229,480</u>	<u>10,000</u>	<u>48,027</u>	<u>287,507</u>

## 16. ANALYSIS OF NET ASSETS BETWEEN FUNDS Prior Year

	General funds £	Designated funds £	Restricted funds £	2021 £
Current assets	246,606	18,922	72,070	337,598
Creditors due within one year	(14,836)	-	-	(14,836)
	<u>231,770</u>	<u>18,922</u>	<u>72,070</u>	<u>322,762</u>

## 17. RECONCILIATION OF NET MOVEMENT IN FUNDS TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net income for the year (as per Statement of financial activities)	(35,255)	73,695
<b>Adjustment for:</b>		
Decrease / (Increase) in debtors	4,011	8,438
(Decrease) / Increase in creditors	3,396	(6,023)
<b>Net cash used in operating activities</b>	<u>(27,848)</u>	<u>76,110</u>

## 18. ANALYSIS OF CASH AND CASH EQUIVALENTS

	2022 £	2021 £
Cash at bank and in hand	293,321	321,169
<b>Total</b>	<u>293,321</u>	<u>321,169</u>





Pastor Zaki Kopti with children at the Nazarene Church, Amman



Pastor Zaki Kopti leads the Nazarene Church in the Gardens area of Amman in 2022. This includes offering educational opportunities to children who would otherwise be excluded from school and pre-school because of the financial barriers their families face. With safe spaces to play and learn, children are able to be children, and their hopes for the future are nurtured.

Foundation for Relief and Reconciliation in the Middle East  
Registered in England and Wales Charity No. 1133576  
Registered Company No. 6598173

Working name  
Mosaic Middle East

[www.mosaicmiddleeast.org](http://www.mosaicmiddleeast.org)